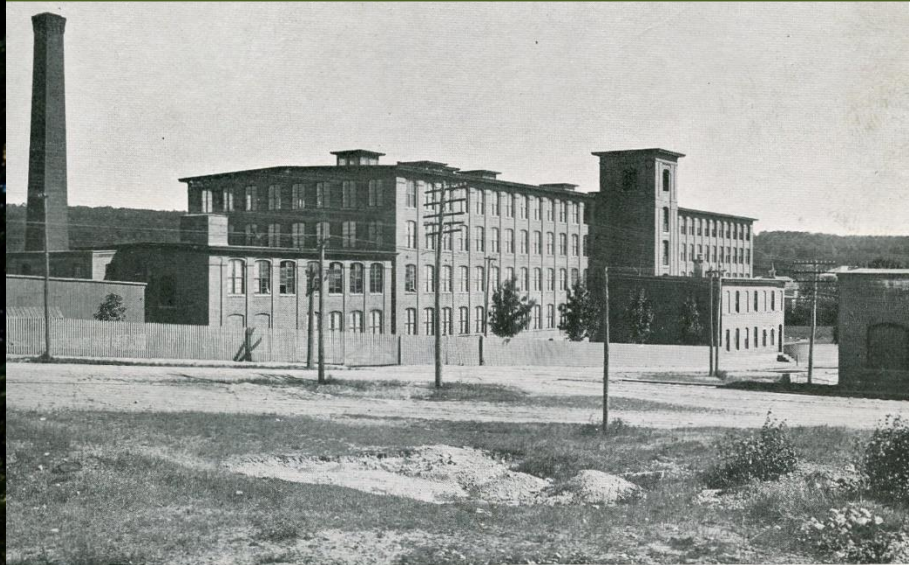


FY2019

Committed to the Future, Grounded by the Past



FISHER MANUFACTURING CO.'S MILL, FISHERVILLE, MASS.



PROPOSED MUNICIPAL OPERATING BUDGET & CAPITAL PLAN

Presented February 20, 2018

Adopted May 14, 2018

Town of Grafton, MA



Board of Selectmen

Bruce Spinney III, Chair
Sargon Hanna, Vice-Chair
Jennifer Thomas, Clerk
Craig Dauphinais
Brook Padgett

Finance Committee

Edward Prisby
Roger "Skip" Carrier
Barry Smith
Sue Robins
Heather McCue
Don Davison
Irene Houle
Matthew Often
Mark Haddad

Administration

Timothy P. McInerney, Town Administrator
Rebecca Meekins, Assistant Town Administrator
Anita Patel, Town Accountant
Jessica Gomez, Treasurer/Collector
Mary Oliver, Principal Assessor
Kandy Lavallee, Interim Town Clerk



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Grafton
Massachusetts**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

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CITIZENS GUIDE TO THE BUDGET

Dear Informed Citizens of Grafton:

Thank you for reading our FY19 Budget Document. If you are reading this, it means you are interested in a better understanding of Grafton's operations and the budgeting practices. The Annual Budget is a reflection of our community's values, priorities, and goals. The Budget is designed to be as user-friendly as possible. This guide was created to help orient interested readers by providing a brief overview of the budget process, as well as an explanation of the organization of the budget document itself. We hope you find this introductory guide a useful tool as you better acquaint yourself with the latest financial and planning information for the Town of Grafton.

THE BUDGET PROCESS

The Town of Grafton operates under State statutes and Home Rule Charter as amended to establish the Selectmen-Town Administrator form of government. The legislative body of Grafton is an Open Town Meeting comprised of all registered voters. Town Meeting has the sole authority to appropriate funds for the operations budget and capital projects except for specific instances where statutes or regulations do not require appropriation. Any amendments to appropriations require Town Meeting vote at either a regular or Special Town Meeting. Annual Town Meeting is always held on the second Monday in May, and the Semi-Annual Town Meeting is held the third Monday in October. While this document contains detailed departmental budgets, it should be noted that these details are provided for informational purposes only. The final budget vote of Town Meeting constitutes the legal budget authority which ultimately governs the manner and amount of local funding expended during the fiscal year.

HOW TO READ THE BUDGET

Budget documents are traditionally difficult to read, especially if you are not familiar with the

organization. Most of us do not work with written budgets every day and thus are uncertain as to where we should focus our attention. For this reason, the Town's budget has been consciously organized to provide a "big-picture" overview first, followed by progressively more detailed information. This document respects both your time and your need to understand complex financial issues at a level that allows you to actively participate in the discussion in a meaningful way. In order to assist interested readers in making the budget understandable, we suggest that it be read in the following order:

1. Appendix E at the back of this document contains a **Glossary of Terms** that the reader may want to refer to.
2. Located in Tab 1, the **Budget Message** contains the overall philosophy upon which the budget was developed as well as explanation of increases or decreases. Directly following the Budget Message is the **Budget Summary**, which is a snapshot of where we are today.
3. In Tab 2, the reader can find Grafton's **Community Profile and Fast Facts** which provide context for challenges to the town and a profile for the town.
4. Since the budget is designed to present summary information first and detail later, **Departmental Line Item Budgets** are contained in Tab 4.
5. **Appendix A-E** contain long term financial concepts and financial policies for the town so the reader has an idea of our vision moving forward.
6. **The Capital Budget** (Tab 6) and **the School Budget** (Tab 7) can be found following the appendices.
7. **Long Range Financial Projections** (Tab 8) is the final tab of the budget book and contains a financial projection for both town and school operations based on financial analysis.

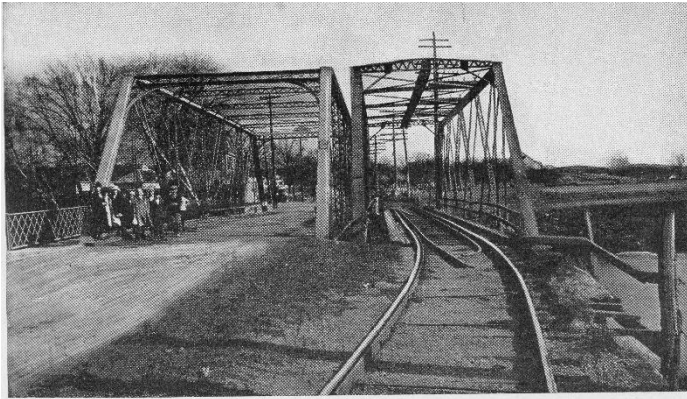


TOWN OF GRAFTON, MASSACHUSETTS

February 20, 2018

To the Honorable Board of Selectmen, Other Elected and Appointed Officials and Grafton Residents:

In accordance with article 6-3 of the Grafton Home Rule Charter, I am pleased to present the Fiscal Year 2019 Proposed Budget, which incorporates information regarding revenue projections (both state aid and local receipts) and department expenditure requests.



DOUBLE BRIDGE, Fisherville, Mass.

As we say every year, Grafton should be proud and thankful for its successes over the past years. Many projects have been taken on and completed—after lengthy debate and discussion—which proved for the best possible outcome. Everything we do is based on input from boards and committees and even more important, the residents of the community. I am grateful for having a talented and dedicated staff who shares the value of customer service in finding efficient and effective ways to deliver services.

Some important highlights for the town include AA+ bond rating, clean fiscal audits and broad-based commitment to adequately funding Grafton public schools. The Town is responsible for maintaining over 110 miles of road using the Road Stabilization Funds from the override passed in 2014. Using those funds, combined with Chapter 90 funds we will be able to complete more road projects in FY2019.

Similar to past years, in FY2018, the Town focused much of its energy on finding new and innovative ways to save the taxpayer's dollars, while remaining a well-balanced financial organization. Examples of these include solar projects which offer reimbursement incentives, the award of the Green Communities designation, textile recycling, and aggregated electricity. These efforts were rewarded when the Town received its first ever Government Finance Officers Association Distinguished Budget Award. This third party critical eye reinforced that the work we do each day is critical to maintaining a balanced and transparent budget. We will continue to strive for the GFOA distinction and keep in mind the importance of transparency and accountability when we embark on this process.



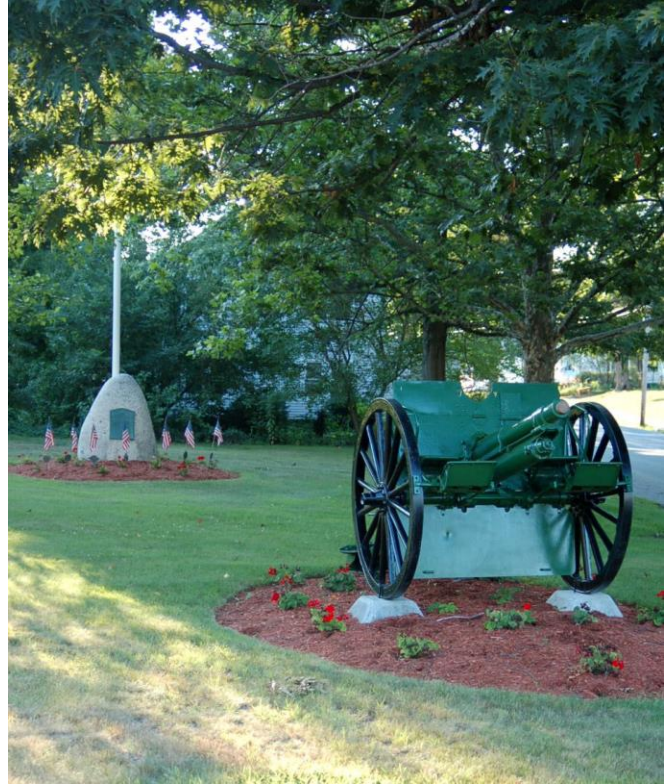
FY2018 also showed considerable economic growth for the Town. It has been an ongoing goal of the Administration and Board of Selectmen to diversify the tax based and reduce the tax burden on the residents. ***Growth in all four property classes was the highest it has been in the last 5 years, with the exception of personal property in 2017.*** This trend indicates that the tax burden will continue to shift off of residential taxpayers and onto the commercial and industrial classes. We plan to work to continue this trend in FY2019 and beyond.

This \$61.6 million budget is built around providing schools and departments with an adequate budget to achieve their goals for the fiscal year. This year, the town has chosen to withdraw from the Group Insurance Commission and sign on with an individual carrier. Costs with the GIC have been rising each year and have put a strain on the budget. The choice to move to a single carrier with Harvard Pilgrim in FY19 proved to be the right decision as it curbed potential increases

BUDGET MESSAGE

with the GIC. It was difficult to meet the demands of both the town and school based on the modest increases Grafton received in local aid. However, this budget is balanced and we will embrace the challenges of continuing to provide great service with limited resources. Adhering to basic goals around this is important and include:

- Protecting and improving the Town's overall Financial Condition, as stated in financial management policies.
- To be flexible when economic disruptions occur; and meet the demands of growth, decline, and change.
- To develop a budget that does not rely on one-time gimmicks or unsustainable practices.
- By ensuring that current revenues are sufficient to support current operating expenditures.
- By maintaining adequate financial reserves of between 5-10% of the operating budget to deal with unexpected natural or economic disruptions. **Current fiscal year reserves are at 8.57%.** The FY2019 budget maintains a comparable level of reserves. Details on that policy are located in the back of this document in the appendices.
- To maintain Grafton as an affordable place to live and operate a business.
- By developing a FY2019 Budget that is within the confines of Proposition 2 ½ and includes reasonable tax increases necessary to maintain current service levels. **This year, the tax rate went up .19 per thousand dollars of assessed value. The average single-family home value rose 3.5%** from FY17 to FY18, creating an increase in the average single-family tax bill of approximately \$284, or a 4.75% increase over FY17.
- By developing and funding a Pavement Management Plan (PMP) we begin to address long-term infrastructure needs as a community.
- State Aid—The current budget model assumes the Governor's Budget, which was released on January 19, 2018, with the exception of Chapter 70 Aid, which we have funded at \$30 per pupil rather than the Governor's \$20 per pupil. Historical analysis shows that through the Conference Committee process in the legislature, that number has gone to \$30 per pupil consistently.
- New Growth—In accordance with Proposition 2½, a municipality is allowed to increase its levy limit each year by an amount based on the value of new development and other growth in the tax base. The purpose of this provision is to recognize that new development results in additional municipal costs. FY2019 New Growth is estimated at \$450,000 in anticipation of new construction.
- Maintain a strong commitment to fund our schools at a level that will continue to improve student achievement. This budget includes a \$1.7 million increase for our schools—an increase of 5.25%. These funds will continue help the Grafton School District do more to achieve their goals—as Grafton continues to obtain the highest achievement rates for the dollars invested in the District. The Blackstone Valley Regional Technical School Assessment came in \$68,369 lower than FY18, at \$794,000. This represents a 7.9% decrease from FY18. **Our commitment to the schools is illustrated by committing 75% of all new revenue to school operations.** In June of 2014, Town residents voted for a \$3.5 million Proposition 2 ½ override. The override is a \$2 million operating budget override, with the remaining \$1.5 million to be placed in a roads stabilization fund. While completing the analysis for projections in passing the override, the Town anticipated that FY2019 would be the last year that it could continue to fund the School Department at its requested 5.25%. This presents a unique challenge to FY2020 in which the town will need to consider new or



BUDGET MESSAGE

alternative funding sources if the school is expected to continue to grow at the 5.25% that it has in the last several years.

Largest increases to the FY2019 budget include:

- A 5.25% increase for Grafton Public Schools (\$1,745,460)
- A 3.2% increase for Public Safety (\$102,568). This increase is to hold funds for a potential police union contract settlement in FY2019. We will have to pay retroactively from FY2018.
- A 4.9% increase in Unclassified (\$341,222). Health insurance costs continue to be a rising fixed cost for all municipalities across the state.
- A 16.4% increase in debt service (\$631,088). This is a result of the borrowings to fund the new sewer treatment plant. This cost is offset by an increased transfer from the Sewer Enterprise Fund to pay for that debt.

Grafton is committed to providing the highest level of service to its constituents while maintaining a balanced budget that does not financially burden residents in town. In order to continue providing this service, the Town participates in many regionalization efforts in order to keep costs low and service levels high. Some of these efforts include Grafton's participation in the Central Massachusetts Regional Health Alliance, the Central Massachusetts Veterans Services District, and the proposed creation of an Animal Control District in FY19. As state aid continues to show limited growth, and service levels are required to remain the same, these innovative cost savings initiatives are crucial for the financial health of the town.

It is imperative for communities to invest in infrastructure that allows for transparency and open communication between town employees and residents. Grafton is committed to this goal, with our ongoing use of the Town of Grafton Facebook Page, Twitter Account, Code Red and the town website. These tools allow for open communication and dialogue between government and those being served. Grafton is proud to continue its participation in the Visual Budget. Constituents of Grafton can go to: <http://grafton.visgov.com> and access budgetary and financial information for the Town.

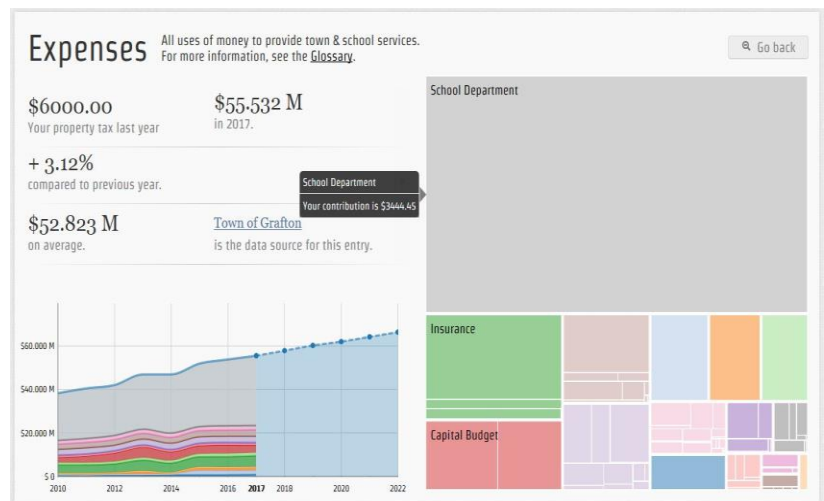
This budget invests in the next generation, continues our ongoing demand to deliver exceptional services more efficiently and reinvests in our roadway infrastructure. This is a solid foundation for a sustainable fiscal future.

In conclusion, I would like to sincerely thank and recognize the Administrative and Finance Team: Rebecca Meekins, Assistant Town Administrator; Anita Patel, Town Accountant; Jessica Gomez, Treasurer/Collector; Mary Oliver, Principal Assessor; and Cindy Ide, Office Manager. Additionally, I would like to express my appreciation for the cooperation I have received from the employees, and members of the Board of Selectmen and Finance Committee who had input in the creation of this budget. I look forward to working with each of you as we prepare for FY19 and beyond.

Sincerely,



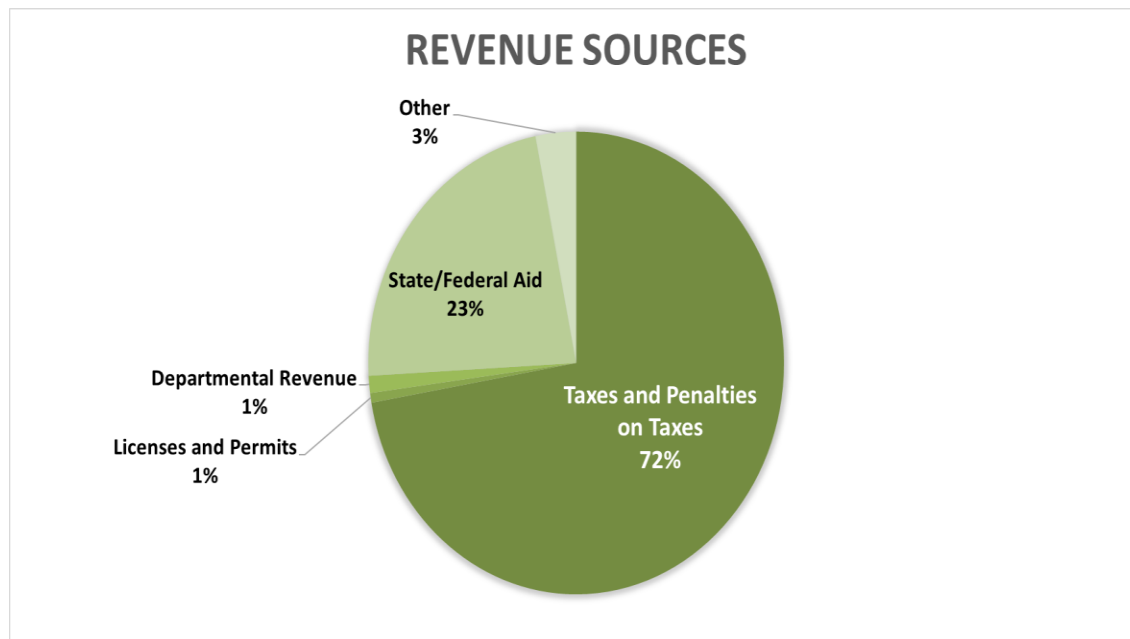
Timothy P. McInerney



FY19 OPERATING BUDGET SUMMARY

We hope you find this to be a helpful summary of all revenue the Town anticipates to collect in FY2019.

CODE	REVENUE CODE DESCRIPTION	FY2017	BUDGET FY2018	FY2018 (Thru Dec)	BUDGET FY2019
1	Personal Property and Real Estate	35,175,802	37,191,071	10,932,662	38,856,071
2	Debt Exclusion	3,190,258	3,168,419	-	3,140,645
3	Other Taxes	325,654	-	305,492	-
4	Motor Vehicle Excise	2,806,905	2,700,000	352,546	2,750,000
5	Other Excise	138,462	118,000	40,991	127,000
6	Penalty & Interest on Taxes	106,033	105,000	24,549	105,000
7	In Lieu of Taxes	66,295	91,000	63,037	69,413
8	Fees	229,269	204,308	114,049	216,403
9	Rentals	-	38,400	-	63,700
10	Departmental Revenue	431,679	534,924	223,623	492,900
11	Licenses & Permits	400,817	217,939	397,635	372,535
12	Fines and Forfeits	56,565	102,950	27,787	54,950
13	Investment Income	38,182	38,000	18,234	38,000
14	Miscellaneous Recurring	76,705	84,000	10,528	84,500
15	Miscellaneous Non Recurring	501,627	143,934	446,221	153,394
16	Municipal Medicaid Funds	252,042	200,000	62,863	250,000
17	State Revenue	1,585,279	1,649,956	795,022	1,698,870
18	Federal Revenue	10,955,840	10,973,250	5,449,691	11,064,026
19	Transfers	250,076	200,000	339,319	1,065,120
	Sewer Receipts	1,129,436	1,134,220	-	1,100,000
	TOTAL	\$57,752,993	\$59,049,427	\$19,426,553	\$61,705,690



FY19 OPERATING BUDGET SUMMARY

SPENDING CATEGORY	FY 2017 ACTUAL	FY 2018 BUDGET	FY2019 DEPT. REQUEST	FY2019 TOWN ADMIN	\$ CHANGE '18-'19	% CHANGE '18-'19	% OF TOTAL BUDGET
GENERAL GOVERNMENT	2,552,768	2,598,270	2,640,353	2,538,908	(59,362)	-2.3%	4.1%
PUBLIC SAFETY	3,148,800	3,190,760	3,331,153	3,292,884	102,568	3.2%	5.3%
PUBLIC WORKS	2,718,786	2,720,033	2,790,683	2,785,508	65,475	2.4%	4.5%
SEWER	1,119,332	1,134,220	1,100,000	1,100,000	(34,220)	-3.0%	1.8%
HEALTH & HUMAN SERVICES	496,735	516,297	547,569	544,621	28,324	5.5%	0.9%
CULTURE AND RECREATION	938,244	1,019,660	1,111,502	1,100,170	80,510	7.9%	1.8%
EDUCATION	31,929,558	33,261,500	35,693,763	35,006,960	1,745,460	5.25%	56.8%
UNCLASSIFIED*	6,145,117	7,033,627	7,374,849	7,374,849	341,222	4.9%	12.0%
DEBT SERVICE	3,864,257	3,836,707	4,486,207	4,467,795	631,088	16.4%	7.2%
TOTAL OPERATING BUDGET	52,913,597	55,311,073	59,076,262	58,212,140	2,901,066	5.2%	94.4%

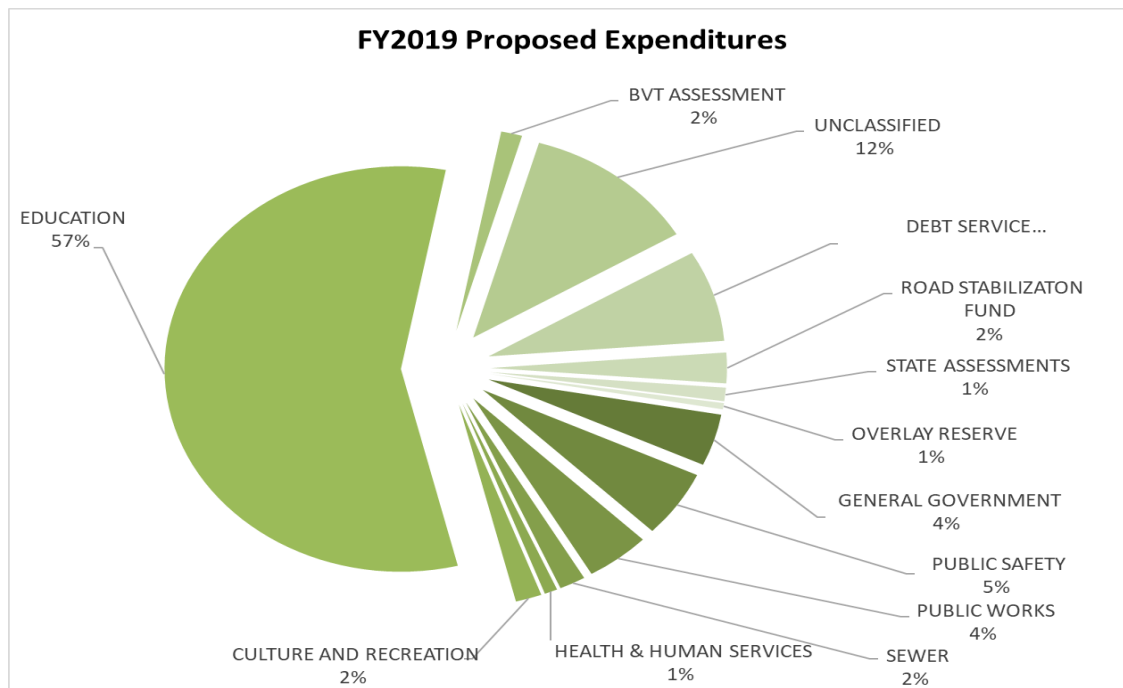
NON-APPROPRIATED EXPENSES

ROAD STABILIZATON FUND	1,500,000	1,500,000	1,500,000	1,500,000	-	0.0%	2.4%
STATE ASSESSMENTS	846,813	732,686	660,999	660,999	(71,687)	-9.8%	1.1%
OVERLAY RESERVE	300,139	300,000	300,000	300,000	-	0.0%	0.5%
TM RAISE & APPROPRIATE**	98,700	95,000	195,000	195,000	100,000	105.3%	0.3%
BVT ASSESSMENT***	744,344	862,369	802,369	794,000	(68,369)	-7.9%	1.3%
TOTAL EXPENSES	56,403,593	58,801,128	62,534,630	61,662,139	2,861,010	4.9%	100.0%

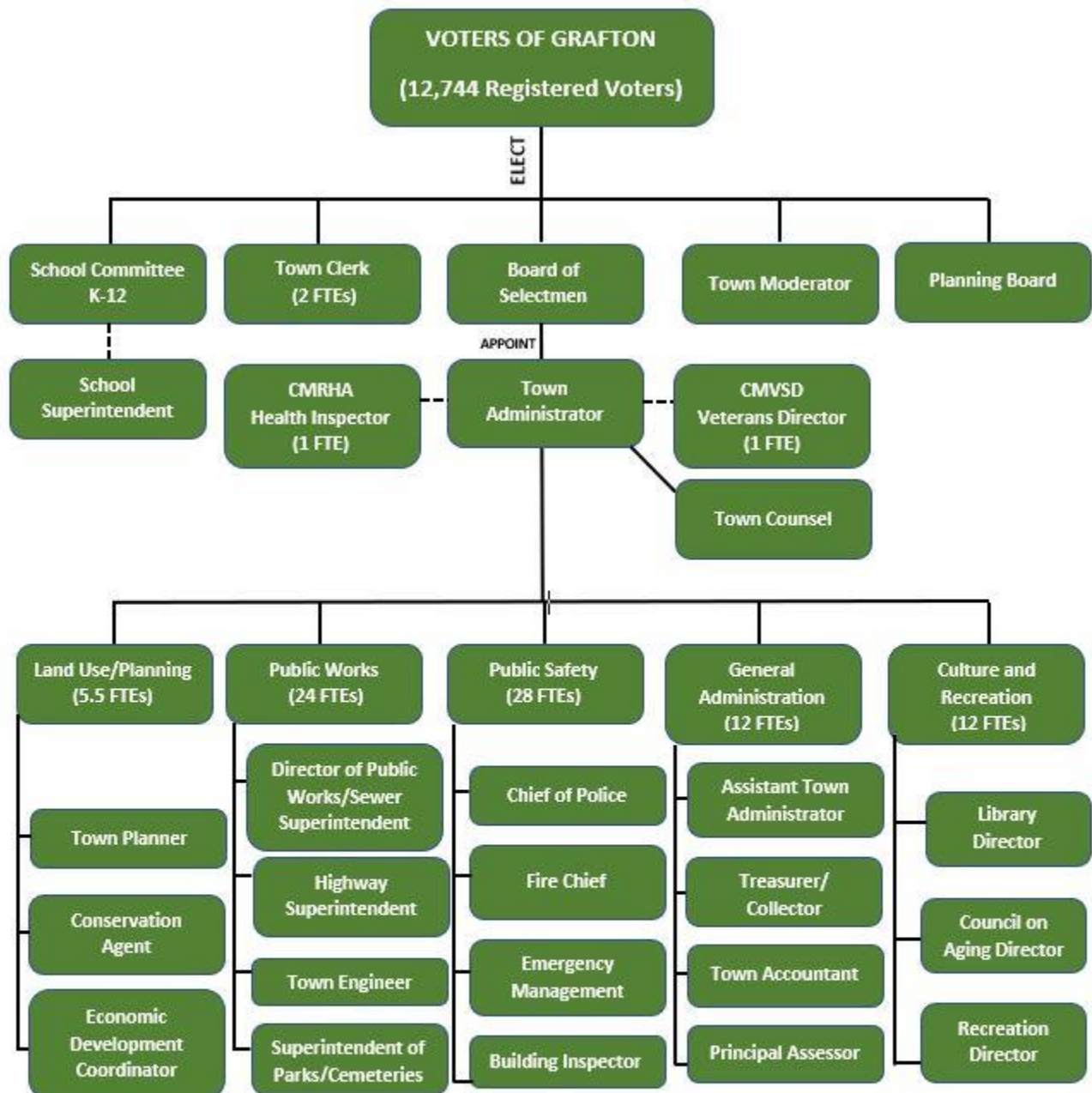
* Health insurance and some other educational costs are included in the unclassified category of the budget.

** Town Meeting (TM) Raise and Appropriate is for articles in October Town Meeting and anticipated unemployment costs.

***BVT Assessment is the portion Grafton residents pay to have students attend the regional technical school.



TOWN OF GRAFTON ORGANIZATIONAL CHART



Personnel Appointing Authority

- Voters elect the Board of Selectmen, School Committee, Planning Board, Town Moderator and Town Clerk.
- The School Committee appoints the School Superintendent.
- The Board of Selectmen appoints the Town Administrator.
- The Town Administrator appoints all other Town Personnel. The Town Administrator jointly appoints the Director of the Central Massachusetts Veterans Service District with the other members of that District. The Town Administrator oversees the work of the Central Massachusetts Regional Health Alliance, of which, Grafton is a participant.

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BUDGET TABLE

Below is the budget table that details the expenses for each department. This is what gets approved at May Town Meeting.

Dept #	Account Name	FY 2017 ACTUAL	FY 2018 BUDGET	FY2019 DEPT. REQUEST	FY2019 TOWN ADMIN	\$ CHANGE	% CHANGE
114	<u>Town Moderator</u>						
	Personnel	\$150	\$150	\$150	\$150	\$0	0.0%
	Expenses	\$0	\$300	\$150	\$150	(\$150)	-50.0%
	Total	\$150	\$450	\$300	\$300	(\$150)	-33.3%
122	<u>Board of Selectmen</u>						
	Personnel	\$61,290	\$137,000	\$60,000	\$60,000	(\$77,000)	-56.2%
	Expenses	\$8,002	\$14,600	\$8,000	\$8,000	(\$6,600)	-45.2%
	Total	\$69,292	\$151,600	\$68,000	\$68,000	(\$83,600)	-55.1%
123	<u>Town Administrator</u>						
	Personnel	\$263,580	\$293,145	\$305,149	\$305,149	\$12,004	4.1%
	Expenses	\$57,354	\$63,791	\$59,000	\$59,000	(\$4,791)	-7.5%
	Total	\$320,934	\$356,936	\$364,149	\$364,149	\$7,213	2.0%
131	<u>Finance Committee</u>						
	Personnel	\$9,568	\$9,759	\$10,556	\$10,556	\$797	8.2%
	Expenses	\$6,297	\$8,050	\$8,050	\$4,650	(\$3,400)	-42.2%
	Equipment	\$0	\$0	\$0	\$0	\$0	0.0%
	Total	\$15,865	\$17,809	\$18,606	\$15,206	(\$2,603)	-14.6%
132	<u>Reserve Fund</u>						
	Expenses	\$29,500	\$75,000	\$75,000	\$75,000	\$0	0.0%
	Total	\$29,500	\$75,000	\$75,000	\$75,000	\$0	0.0%
135	<u>Town Accountant</u>						
	Personnel	\$134,722	\$129,758	\$147,994	\$133,994	\$4,236	3.3%
	Expenses	\$19,900	\$22,879	\$23,265	\$21,670	(\$1,209)	-5.3%
	Equipment	\$0	\$0	\$2,000	\$0	\$0	N/A
	Total	\$154,622	\$152,637	\$173,259	\$155,664	\$3,027	2.0%
141	<u>Board of Assessors</u>						
	Personnel	\$145,105	\$149,995	\$156,925	\$156,805	\$6,810	4.5%
	Expenses	\$25,991	\$26,460	\$41,340	\$41,340	\$14,880	56.2%
	Equipment	\$5,880	\$0	\$0	\$0	\$0	0.0%
	Total	\$176,975	\$176,455	\$198,265	\$198,145	\$21,690	12.3%
145	<u>Collector/Treasurer</u>						
	Personnel	\$222,988	\$244,955	\$255,106	\$255,106	\$10,151	4.1%
	Expenses	\$88,379	\$79,128	\$78,506	\$77,462	(\$1,666)	-2.1%
	Equipment	\$345	\$500	\$500	\$500	\$0	0.0%
	Total	\$311,712	\$324,583	\$334,112	\$333,068	\$8,485	2.6%
151	<u>Legal</u>						
	Expenses	\$110,954	\$120,000	\$108,000	\$108,000	(\$12,000)	-10.0%
	Total	\$110,954	\$120,000	\$108,000	\$108,000	(\$12,000)	-10.0%

BUDGET TABLE

		FY2017 ACTUAL	FY2018 BUDGET	FY2019 REQUEST	FY2019 TA	\$ CHANGE	% CHANGE
153	Human Resources						
	Personnel	\$34,638	\$37,278	\$36,110	\$36,110	(\$1,168)	-3.1%
	Expenses	\$26,152	\$32,700	\$36,200	\$35,900	\$3,200	9.8%
	Total	\$60,790	\$69,978	\$72,310	\$72,010	\$2,032	2.9%
155	MIS/GIS						
	Expenses	\$100,665	\$80,000	\$122,310	\$122,310	\$42,310	52.9%
	Equipment	\$11,752	\$12,000	\$12,000	\$11,000	(\$1,000)	-8.3%
	Total	\$112,417	\$92,000	\$134,310	\$133,310	\$41,310	44.9%
156	Copiers						
	Expenses	\$18,517	\$26,500	\$26,500	\$26,500	\$0	0.0%
	Total	\$18,517	\$26,500	\$26,500	\$26,500	\$0	0.0%
161	Town Clerk						
	Salary Town Clerk	\$64,154	\$60,663	\$58,140	\$58,140	\$0	0.0%
	Personnel	\$59,210	\$86,480	\$92,957	\$47,957	(\$41,046)	-47.5%
	Expenses	\$6,214	\$7,810	\$9,175	\$6,975	(\$835)	-10.7%
	Total	\$129,577	\$154,953	\$160,272	\$113,072	(\$41,881)	-27.0%
162	Election & Registration						
	Personnel	\$19,101	\$13,475	\$23,275	\$23,275	\$9,800	72.7%
	Expenses	\$17,394	\$14,000	\$22,150	\$22,150	\$8,150	58.2%
	Total	\$36,496	\$27,475	\$45,425	\$45,425	\$17,950	65.3%
166	CATV Oversight Committee						
	Expenses	\$3,027	\$3,900	\$2,800	\$2,800	(\$1,100)	-28.2%
	Total	\$3,027	\$3,900	\$2,800	\$2,800	(\$1,100)	-28.2%
171	Conservation Committee						
	Personnel	\$78,415	\$84,950	\$87,199	\$87,154	\$2,204	2.6%
	Expenses	\$11,588	\$13,987	\$13,477	\$12,929	(\$1,058)	-7.6%
	Total	\$90,003	\$98,937	\$100,676	\$100,083	\$1,146	1.2%
175	Planning Board						
	Personnel	\$178,728	\$196,117	\$235,451	\$205,451	\$9,334	4.8%
	Expenses	\$9,352	\$10,450	\$13,050	\$13,050	\$2,600	24.9%
	Total	\$188,080	\$206,567	\$248,501	\$218,501	\$11,934	5.8%
176	Appeals Board						
	Personnel	\$13,426	\$10,068	\$23,895	\$23,895	\$13,827	137.3%
	Expenses	\$2,159	\$3,000	\$2,750	\$2,750	(\$250)	-8.3%
	Total	\$15,585	\$13,068	\$26,645	\$26,645	\$13,577	103.9%
182	Economic Development						
	Expenses	\$4,411	\$13,000	\$12,300	\$12,300	(\$700)	-5.4%
	Total	\$4,411	\$13,000	\$12,300	\$12,300	(\$700)	-5.4%
191	Farnumsville Fire House						
	Expenses	\$1,145	\$2,000	\$1,850	\$1,850	(\$150)	-7.5%
	Total	\$1,145	\$2,000	\$1,850	\$1,850	(\$150)	-7.5%

BUDGET TABLE

	South Grafton Community House	FY2017 ACTUAL	FY2018 BUDGET	FY2019 REQUEST	FY2019 TA	\$ CHANGE	% CHANGE
192	Personnel	\$0	\$2,500	\$2,000	\$2,000	(\$500)	0.0%
	Expenses	\$10,043	\$15,950	\$15,700	\$15,700	(\$250)	-1.6%
	Total	\$10,043	\$18,450	\$17,700	\$17,700	(\$750)	-4.1%
193	Municipal Center						
	Personnel	\$142,939	\$146,771	\$148,480	\$148,480	\$1,709	1.2%
	Expenses	\$178,568	\$219,200	\$202,700	\$202,700	(\$16,500)	-7.5%
	Total	\$321,506	\$365,971	\$351,180	\$351,180	(\$14,791)	-4.0%
195	Unclassified Personnel						
	Retirement & Pensions	\$1,446,017	\$1,527,028	\$1,678,129	\$1,678,129	\$151,101	9.9%
	Medicare / FICA	\$526,172	\$445,000	\$475,000	\$475,000	\$30,000	6.7%
	Group Life Insurance	\$5,981	\$7,000	\$7,000	\$7,000	\$0	0.0%
	Group Health Insurance	\$4,063,513	\$4,357,649	\$4,457,005	\$4,457,005	\$99,356	2.3%
	Total Personnel Services	\$6,041,682	\$6,336,677	\$6,617,134	\$6,617,134	\$280,457	4.4%
	Unclassified Expenses						
	Auditing Services	\$27,000	\$27,000	\$28,000	\$28,000	\$1,000	3.7%
	Town Report	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.0%
	Ambulance Service	\$0	\$0	\$0	\$0	\$0	N/A
	GWD Hydrant Rental	\$49,725	\$66,300	\$66,300	\$66,300	\$0	0.0%
	SGWD Hydrant Rental	\$17,800	\$18,000	\$21,000	\$21,000	\$3,000	16.7%
	Memorial Day Expenses	\$2,989	\$4,000	\$4,000	\$4,000	\$0	0.0%
	Historic District Commission	\$0	\$800	\$800	\$800	\$0	0.0%
	Historical Commission	\$0	\$2,000	\$2,000	\$2,000	\$0	0.0%
	Town Insurance / Workers Comp	\$524,701	\$567,650	\$624,415	\$624,415	\$56,765	10.0%
	Employee Assistance Program	\$242	\$1,200	\$1,200	\$1,200	\$0	0.0%
	Medicaid Claim Processing	\$5,567	\$8,000	\$8,000	\$8,000	\$0	0.0%
	Total Expenses	\$630,024	\$696,950	\$757,715	\$757,715	\$60,765	8.7%
	Total Unclassified	\$6,671,706	\$7,033,627	\$7,374,849	\$7,374,849	\$341,222	4.9%
196	Fuel						
	Expenses	\$89,906	\$130,000	\$100,000	\$100,000	(\$30,000)	-23.1%
	Total	\$89,906	\$130,000	\$100,000	\$100,000	(\$30,000)	-23.1%
210	Police Department						
	Personnel	\$1,892,971	\$1,964,699	\$2,061,445	\$2,061,445	\$96,746	4.9%
	Expenses	\$175,390	\$169,100	\$183,490	\$183,490	\$14,390	8.5%
	Equipment	\$82,000	\$81,950	\$76,000	\$44,000	(\$37,950)	-46.3%
	Total	\$2,150,361	\$2,215,749	\$2,320,935	\$2,288,935	\$73,186	3.3%
220	Fire Department						
	Personnel	\$363,995	\$401,824	\$433,466	\$433,356	\$31,532	7.8%
	Expenses	\$206,212	\$187,270	\$174,458	\$174,458	(\$12,812)	-6.8%
	Equipment	\$122,018	\$129,233	\$120,465	\$120,465	(\$8,768)	-6.8%

BUDGET TABLE

		FY2017 ACTUAL	FY2018 BUDGET	FY2019 REQUEST	FY2019 TA	\$ CHANGE	% CHANGE
	Total	\$692,225	\$718,327	\$728,389	\$728,279	\$9,952	1.4%
241	<u>Building Inspector</u>						
	Personnel	\$168,743	\$172,572	\$176,662	\$175,662	\$3,090	1.8%
	Expenses	\$3,061	\$6,750	\$9,500	\$5,250	(\$1,500)	-22.2%
	Total	\$171,804	\$179,322	\$186,162	\$180,912	\$1,590	0.9%
242	<u>Gas Inspector</u>						
	Personnel	\$9,293	\$12,850	\$13,030	\$13,030	\$180	1.4%
	Expenses	\$834	\$1,920	\$1,920	\$1,770	(\$150)	-7.8%
	Total	\$10,126	\$14,770	\$14,950	\$14,800	\$30	0.2%
243	<u>Plumbing Inspector</u>						
	Personnel	\$9,045	\$14,478	\$14,676	\$14,676	\$198	1.4%
	Expenses	\$799	\$2,000	\$2,000	\$1,835	(\$165)	-8.3%
	Total	\$9,844	\$16,478	\$16,676	\$16,511	\$33	0.2%
244	<u>Sealer of Weights & Measures</u>						
	Personnel	\$7,697	\$8,031	\$8,075	\$8,075	\$44	0.6%
	Expenses	\$433	\$375	\$775	\$775	\$400	106.7%
	Total	\$8,130	\$8,406	\$8,850	\$8,850	\$444	5.3%
245	<u>Wiring Inspector</u>						
	Personnel	\$15,270	\$16,741	\$16,741	\$16,741	\$0	0.0%
	Expenses	\$2,066	\$2,800	\$2,800	\$2,650	(\$150)	-5.4%
	Total	\$17,336	\$19,541	\$19,541	\$19,391	(\$150)	-0.8%
291	<u>Emergency Management</u>						
	Personnel	\$1,400	\$1,400	\$1,400	\$1,400	\$0	0.0%
	Expenses	\$5,536	\$7,850	\$7,750	\$7,750	(\$100)	-1.3%
	Total	\$6,936	\$9,250	\$9,150	\$9,150	(\$100)	-1.1%
292	<u>Animal Control</u>						
	Personnel	\$7,217	\$7,217	\$0	\$0	(\$7,217)	-100.0%
	Expenses	\$0	\$200	\$25,000	\$25,000	\$24,800	12400%
	Total	\$7,217	\$7,417	\$25,000	\$25,000	\$17,583	237.1%
296	<u>Animal Inspector</u>						
	Personnel	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.0%
	Expenses	\$0	\$0	\$0	\$0	\$0	N/A
	Total	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.0%
300	<u>School Department</u>						
	Expenses	\$30,336,872	\$33,261,500	\$35,693,763	\$35,006,960	\$1,745,460	5.25%
	Total	\$30,336,872	\$33,261,500	\$35,693,763	\$35,006,960	\$1,745,460	5.25%
410	<u>Engineering Department</u>						
	Personnel	\$74,648	\$76,141	\$77,664	\$77,664	\$1,523	2.0%
	Expenses	\$33,810	\$54,000	\$59,850	\$58,475	\$4,475	8.3%
	Total	\$108,458	\$130,141	\$137,514	\$136,139	\$5,998	4.6%

BUDGET TABLE

		FY2017 ACTUAL	FY2018 BUDGET	FY2019 REQUEST	FY2019 TA	\$ CHANGE	% CHANGE
420	Highway Department						
	Personnel	\$611,495	\$677,894	\$710,598	\$710,598	\$32,704	4.8%
	Expenses	\$374,374	\$471,600	\$492,300	\$488,500	16,900	3.6%
	Total	\$985,869	\$1,149,494	\$1,202,898	\$1,199,098	\$49,604	4.3%
421	Sanitation						
	Personnel	\$12,368	\$16,010	\$16,010	\$16,010	\$0	0.0%
	Expenses	\$754,629	\$906,000	\$910,172	\$910,172	\$4,172	0.5%
	Total	\$766,997	\$922,010	\$926,182	\$926,182	\$4,172	0.5%
423	Snow & Ice Control						
	Personnel	\$83,971	\$38,000	\$38,000	\$38,000	\$0	0.0%
	Expenses	\$303,856	\$112,000	\$112,000	\$112,000	\$0	0.0%
	Total	\$387,827	\$150,000	\$150,000	\$150,000	\$0	0.0%
424	Street Lighting						
	Expenses	\$54,195	\$65,000	\$63,000	\$63,000	(\$2,000)	-3.1%
	Total	\$54,195	\$65,000	\$63,000	\$63,000	(\$2,000)	-3.1%
440	Sewer Department (Funded from Sewer Use Receipts Reserved Account)						
	Personnel	\$423,214	\$458,720	\$433,300	\$433,300	(\$25,420)	-5.5%
	Expenses	\$568,690	\$675,500	\$666,700	\$666,700	(\$8,800)	-1.3%
	Total	\$991,905	\$1,134,220	\$1,100,000	\$1,100,000	(\$34,220)	-3.0%
491	Cemetery and Parks						
	Personnel	\$209,843	\$228,138	\$218,739	\$218,739	(\$9,399)	-4.1%
	Expenses	\$62,991	\$75,250	\$92,350	\$92,350	\$17,100	22.7%
	Total	\$272,834	\$303,388	\$311,089	\$311,089	\$7,701	2.5%
510	Health Department						
	Personnel	\$51,145	\$51,149	\$52,884	\$52,884	\$1,735	3.4%
	Expenses	\$75,764	\$84,775	\$99,625	\$99,625	\$14,850	17.5%
	Total	\$126,909	\$135,924	\$152,509	\$152,509	\$16,585	12.2%
541	Council On Aging						
	Personnel	\$166,773	\$193,779	\$200,137	\$198,137	\$4,358	2.2%
	Expenses	\$15,312	\$19,870	\$19,370	\$19,150	(\$720)	-3.6%
	Total	\$182,084	\$213,649	\$219,507	\$217,287	\$3,638	1.7%
542	Together We Can						
	Expenses	\$3,300	\$3,300	\$3,300	\$3,300	\$0	0.0%
	Total	\$3,300	\$3,300	\$3,300	\$3,300	\$0	0.0%
543	Veterans Services						
	Personnel	\$66,554	\$81,924	\$84,453	\$83,675	\$1,751	2.1%
	Expenses	\$55,096	\$81,500	\$87,800	\$87,850	\$6,350	7.8%
	Total	\$121,651	\$163,424	\$172,253	\$171,525	\$8,101	5.0%

BUDGET TABLE

		FY2017 ACTUAL	FY2018 BUDGET	FY2019 REQUEST	FY2019 TA	\$ CHANGE	% CHANGE
610	<u>Library</u>						
	Personnel	\$446,528	\$531,361	\$590,282	\$582,082	\$50,721	9.5%
	Expenses	\$168,877	\$211,125	\$218,950	\$218,950	\$7,825	3.7%
	Equipment	\$1,300	\$5,500	\$1,200	\$1,200	(\$4,300)	-78.2%
	Total	\$616,705	\$747,986	\$810,432	\$802,232	\$54,246	7.3%
630	<u>Recreation Commission</u>						
	Personnel	\$179,178	\$202,564	\$221,505	\$221,073	\$18,509	9.1%
	Expenses	\$49,886	\$39,710	\$44,865	\$42,515	\$2,805	7.1%
	Total	\$229,064	\$242,274	\$266,370	\$263,588	\$21,314	8.8%
650	<u>Nelson Library & Park</u>						
	Personnel	\$16,341	\$17,500	\$20,200	\$20,200	\$2,700	15.4%
	Expenses	\$7,727	\$11,900	\$13,500	\$13,150	\$1,250	10.5%
	Equipment	\$0	\$0	\$1,000	\$1,000	\$1,000	N/A
	Total	\$24,068	\$29,400	\$34,700	\$34,350	\$4,950	16.8%
710	<u>Retirement of Debt</u>						
	Expenses	\$2,435,000	\$2,495,000	\$2,891,965	\$2,916,965	\$421,965	16.9%
	Total	\$2,435,000	\$2,495,000	\$2,891,965	\$2,916,965	\$421,965	16.9%
750	<u>Debt Interest</u>						
	Expenses	\$1,429,256	\$1,341,707	\$1,594,242	\$1,550,830	\$209,123	15.6%
	Total	\$1,429,256	\$1,341,707	\$1,594,242	\$1,550,830	\$209,123	15.6%
	<u>Non-Appropriated Expenses</u>						
	Expenses	\$3,489,996	\$3,490,055	\$3,449,999	\$3,449,999	(\$40,056)	-1.1%
	Total	\$3,489,996	\$3,490,055	\$3,449,999	\$3,449,999	(\$40,056)	-1.1%
	TOTAL	\$56,403,593	\$58,801,128	\$62,525,886	\$61,662,139	\$2,861,010	4.9%

COMMUNITY PROFILE

Grafton is a semi-rural town in east central Massachusetts lying southeast of the City of Worcester. The population according to the federal census in 2010 was 17,765. The town is named for Charles FitzRoy, 2nd Duke of Grafton, son of King Charles II of England.

Grafton was originally occupied by a tribe of Nipmuc Indians and was called Hassanamisco (place of small stones). In 1671, an English missionary named John Eliot, who preached in Hassanamisco, established an Indian church and school here where the Bible was studied in the Indian language. The church and school were located near the current common. Today there is an Indian homestead on Brigham Hill.



In 1724, a group of 39 men and one woman, mainly from Marlborough, Sudbury, Concord, and Stow, presented a petition to the General Court and were granted the right to purchase 7,500 acres of land from Indian owners. The money was to be held in an account under the direction of the General Court for the benefit of the Indians. The Town of Grafton and The Grafton Common was established in 1735.

The original 40 proprietors of Grafton voted that four acres of land near the center of the plantation of Hassanamisco were to be set aside as common land and that a meetinghouse, burial ground, schoolhouse, and



militia training field be situated at this place. The first meetinghouse of the Congregational Puritan settlement was built in 1730 and stood at the center of the common. This meetinghouse remained on the common for 100 years. In 1845, a portion of the original Common was fenced, graded, and planted with trees. The present bandstand was built in 1935 by Hollywood filmmakers for a scene in the production of “Ah, Wilderness,” which was filmed in Grafton.

The town began primarily as a farming community, but access to the Blackstone River’s waterpower catapulted the town into the Industrial Revolution, converting the community into a manufacturing center. For example, Ethan Allen began producing his firearms, pocket cutlery and “pepperbox” revolver in 1832. Manufacturing continued to prosper until the early

COMMUNITY PROFILE

20th century. The historic mill villages along the river and the Blackstone Canal of New England Village, Fisherville, Farnumsville, and Saundersville remain as legacies of that period. The town is part of the Blackstone River Valley National Heritage Corridor, the oldest industrialized region in the U.S. Since that time, the town has developed into a predominantly suburban town located just outside of the Route 495 ring of metropolitan Boston with some remaining rural areas and noteworthy historic charm.

North Grafton is the home of the Wyman Gordon Company. In 1955, the United States Air Force installed a 50,000-ton metal forge in North Grafton as part of its Heavy Press Program in a plant operated by Wyman Gordon. It was the largest metal forge, and indeed the largest machine, in the world at the time it was built. This forge is used to form strategic metals used in commercial and military aircraft for turbine disks, shafts, and blades, landing struts and other aircraft parts where light weight and extreme strength are needed. The entire undercarriage of the space shuttles were forged in Grafton. From 1901 to 1973, North Grafton was home to the Grafton State Hospital— an offshoot of the Worcester State Hospital. The campus was made up of several clusters of buildings and eventually encompassed 1,200 acres in Grafton, Shrewsbury, and Westborough. The hospital was closed in 1973, and the campus, including many of the original buildings, was taken over by the Cummings School of Veterinary Medicine (part of Tufts University) and the Grafton Job Corps center.

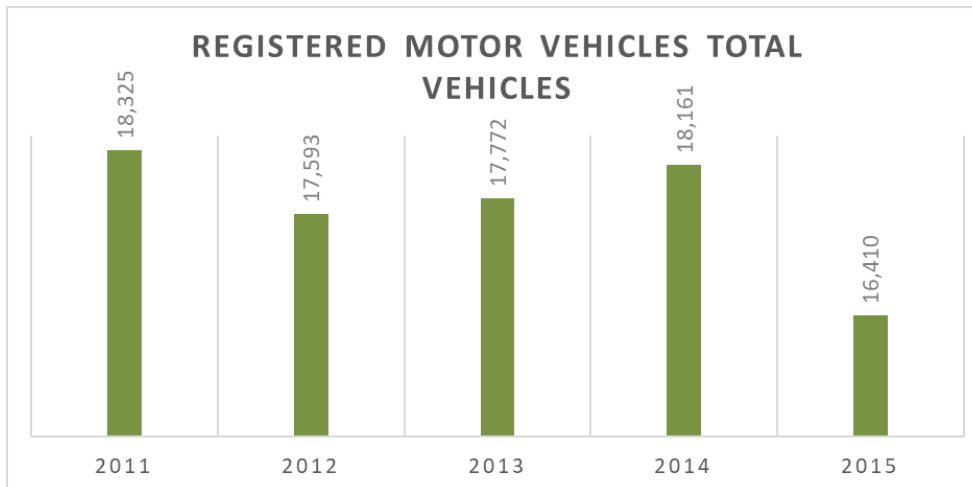


*Jean Mayer Administrative Building – Tufts University

The town is bordered by Upton and Westborough on the east and northeast, Shrewsbury on the north, Worcester on the northwest, Millbury on the west, Sutton on the southwest, and Northbridge on the south. Grafton is also bisected by the Massachusetts Turnpike that provides easy access to Boston and other cities in New England. Additionally, the Massachusetts Bay Transit Authority (MBTA) opened a commuter rail station in Grafton, further enhancing the town's locational advantage and attracting major new employers. Improved transportation access; new growth opportunities in the areas of manufacturing, biotechnology, and research; and population pressures from the continuing westward expansion of the Greater Boston metropolitan area have contributed to significant population growth. Despite this growth, Grafton's small town character and historic charm remain strong.

GRAFTON AT A GLANCE

Socioeconomic	
County	WORCESTER
School Structure	K-12
Form of Government	OPEN TOWN MEETING
2015 Population	18,540
2017 Labor Force	10,122
2017 Unemployment Rate	3.4%
Income Per Capita	47,178
2009 Housing Units per Sq Mile	314
2013 Road Miles	104
EQV Per Capita (2017 EQV/2015 Population)	162,899
Number of Registered Vehicles (2015)	16,410
2017 Number of Registered Voters	12,744



Bond Ratings	
Moody's Bond Ratings as of December 2017	Aa2
Standard and Poor's Bond Ratings as of December 2017	AA+

Fiscal Year 2019 Estimated Cherry Sheet Aid	
Education Aid	11,422,328
General Government	1,740,048
Total Receipts	13,162,376
Total Assessments	660,999
Net State Aid	12,501,377

GRAFTON AT A GLANCE

Fiscal Year 2018 Tax Classification			
Tax Classification	Assessed Values	Tax Levy	Tax Rate
Residential	2,208,939,746	36,646,310	16.59
Open Space	0	0	0
Commercial	103,792,739	1,721,922	16.59
Industrial	57,949,093	961,375	16.59
Personal Property	62,078,540	1,029,883	16.59
Total	2,432,760,118	40,359,490	

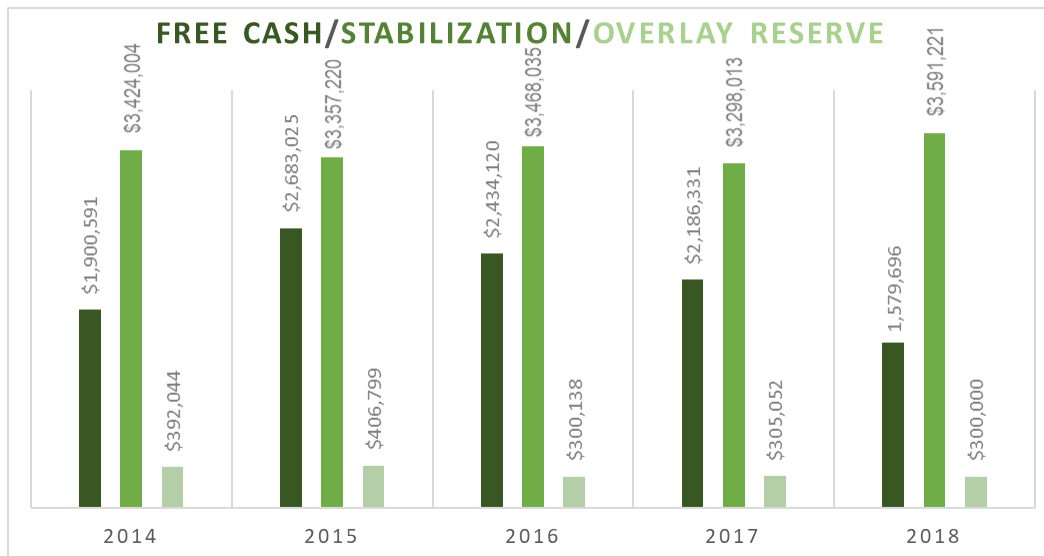


New growth in 2018 was the highest it has been in the last 5 years. Growth in all four classes was the highest it has been in the last 5 years, with the exception of personal property in 2017. This trend indicates that the tax burden will hopefully continue to shift off of residential taxpayers and onto the commercial and industrial classes. This is also evidence of the town's efforts to increase economic development in order to diversify the tax base. We will work hard to continue this growth in 2019 and beyond.

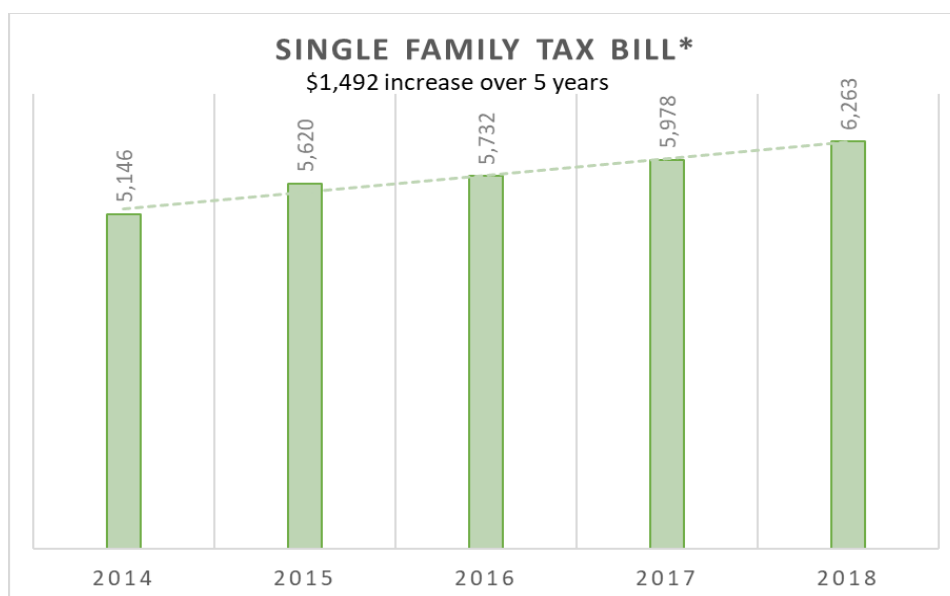
Fiscal Year 2018 Proposition 2 1/2 Levy Capacity	
New Growth	718,408
Debt Exclusion	3,143,623
Levy Limit	40,674,343
Excess Capacity	314,853
Ceiling	60,819,003
Override Capacity	24,813,080

GRAFTON AT A GLANCE

Other Available Funds		
FY2018 Free Cash	FY2018 Stabilization Fund	FY2018 Overlay Reserve
1,579,696	3,591,221	300,000



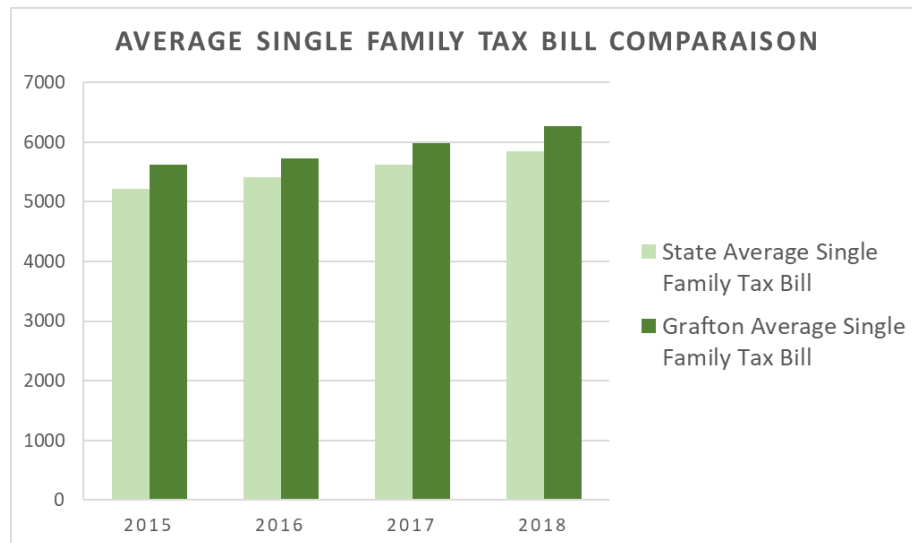
Fiscal Year 2018 Average Single Family Tax Bill	
Number of Single Family Parcels	4,447
Assessed Value of Single Family	377,488
Average Single Family Tax Bill	6,263
% Tax Bill due to Debt Exclusions	9.0%



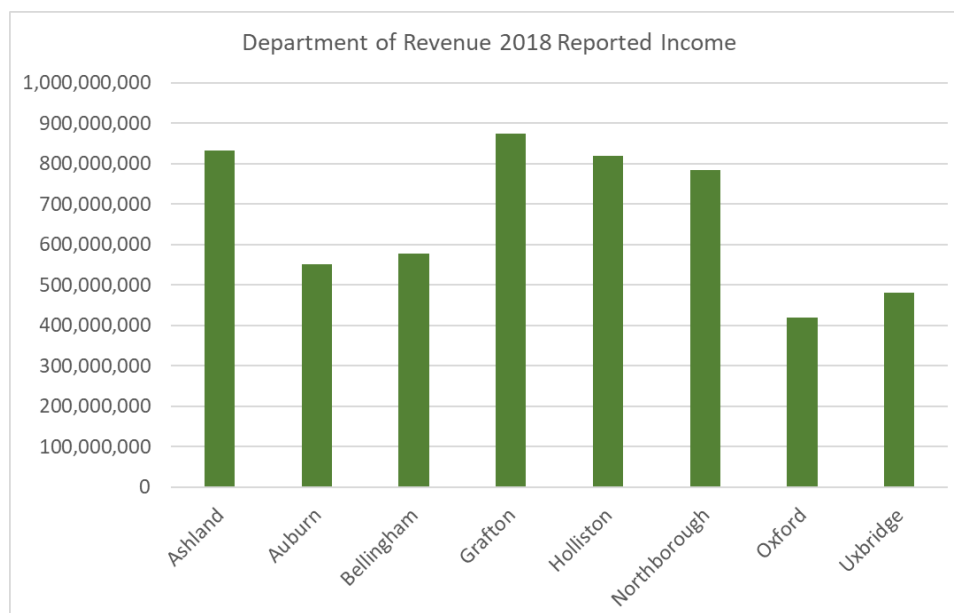
GRAFTON AT A GLANCE

State Average Family Tax Bill	
Fiscal Year 2015	\$5,214
Fiscal Year 2016	\$5,418
Fiscal Year 2017	\$5,616
Fiscal Year 2018	\$5,855

The average single-family tax bill for the state of Massachusetts in FY2018 is \$5,855 per year, as indicated in the chart above. The average single-family tax bill for the Town of Grafton in FY2018 is \$6,263. That is a difference of \$408 per year. The average difference between the state and local tax bill over the last four years is \$372.



The Department of Revenue tracks the reported income in each community. In 2018, Grafton's reported income as a community was \$874,673,000. That is the highest reported income in all 7 of Grafton's sister communities.



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BUDGET OVERVIEW

The FY2019 General Fund Municipal Appropriation for the Operating Budget is \$57,112,140. Assessments levied by the State Government and regional School District, the Overlay Reserve (a contingent account for abatements), the roads stabilization funds and holds for Town Meeting articles are not appropriated as part of the General Fund budget but need to be included in the overall budget. When these are added as well as the Sewer Department (which is self-funded), the total budget comes to \$61,662,139. This is a 4.9% increase over Fiscal Year 2018. Below are explanations and details concerning the Town's current financial conditions, the FY2019 revenue collection assumptions and spending appropriations. Following the appropriations overview, each department's detailed budget is presented along with performance goals and organizational charts with the corresponding explanation of duties. Please keep in mind that many of the figures in this budget are predicated on assumptions of the State budget. Therefore, this budget plan remains flexible to deal with any changes in the final State budget.

BUDGET OVERVIEW

GENERAL FINANCIAL CONDITIONS

We are proud to report that the Town of Grafton remains in a strong financial position as indicated by our AA+ bond rating from Standard & Poor's. This is a result of prudent decisions of Town Meeting and the Board of Selectmen, coupled with sound day-to-day management of Town operations. This independent assessment illustrates how the Town's planning efforts and fiscal discipline produce very real and tangible results – lower rates on bonds resulting in less tax dollars going to pay for interest. This year, the town refinanced a number of long term borrowings which resulted in savings to the taxpayers and should help to offset any debt the town plans to take on in the future. Every year, the administration works hard to continue to comply with state purchasing laws and local best practices. This results in getting the best possible product or service for the lowest bid price.

FUND	AMOUNT
Free Cash	\$1,579,696
Stabilization	\$3,591,221
Municipal Capital Stabilization	\$118,306
Excess Levy Capacity	N/A
TOTAL RESERVES	\$5,286,223

Consistent with our financial policy, these reserves represent 8.57% of the total FY19 budget as presented. Prudent financial management like this enhances our long-term fiscal stability. This budget does not call for the use of stabilization funds. No operating dollars will be spent on capital items in this budget.

BOND RATING SYMBOLS

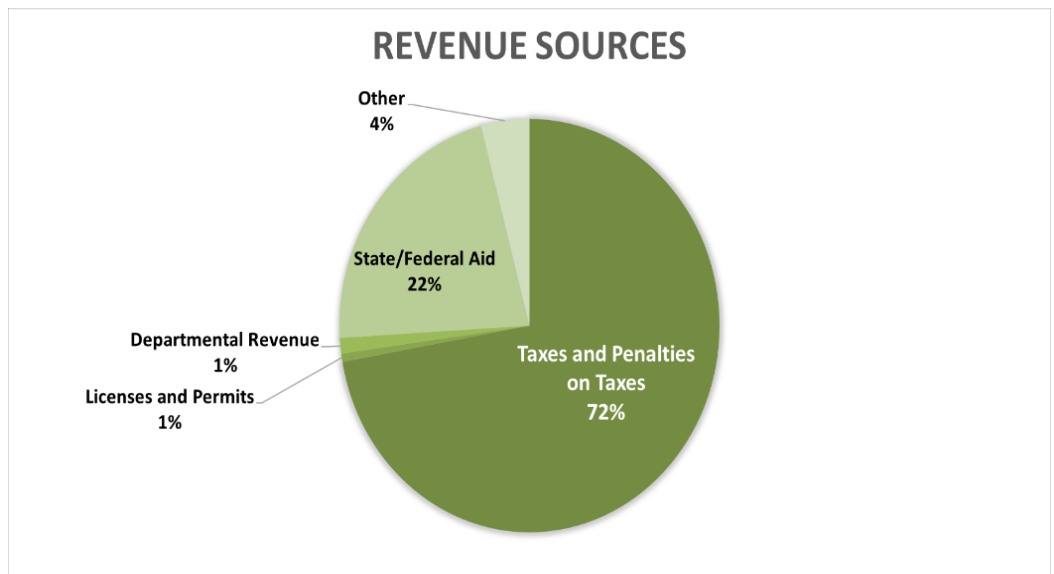
Interpretation	Fitch and S&P
Highest Quality	AAA
High Quality	AA+ ← AA AA-
Strong Payment Capacity	A+ A A-
Adequate Payment Capacity	BBB+ BBB BBB-
Likely to Fulfill Obligations; Ongoing Uncertainty	BB+ BB BB-
High-Risk Obligations	B+ B B-
Vulnerable to Default	CCC+ CCC CCC-
Near or in Bankruptcy or Default	CC C D

REVENUE OVERVIEW

REVENUE

INTRODUCTION

The following is a summary of major revenue sources to the Town budget, including highlights of significant changes. The operating budget is financed with funds generated from property taxes, local motor vehicle excise taxes, local option meals tax, state aid, transfers from other local sources, investment earnings, and other local fees and charges. Taxes account for approximately 72% of the



Town's revenue base, State Aid approximately 23%, licenses and permits 1% and other funding sources 3%.

REVENUE ASSUMPTIONS AND PROJECTIONS

The Town's policy is to budget revenues conservatively. Revenue projections for FY2019 are based on FY2016 and FY2017 actual collections, FY2018 projected collections, other historical trends and anticipated changes that impact the particular revenue source.

1. TAXES

FY2019 tax revenues are projected to be \$42.1 million. The components of this revenue category are Property Taxes (real estate and personal property), Motor Vehicle Excise, Local Option Meals, Tax Agreements, Payments In Lieu of Taxes, and penalties and interest on taxes. As noted earlier, 72% of the operating budget is funded from this revenue category.

Real Estate and Personal Property Taxes

The property tax levy is the Town's largest and most dependable source of revenue at \$38,856,071 and represents 67% of the total general fund operating revenues. For the first time since the override in 2014, the Town will tax to the full levy capacity. The total property tax levy is projected to increase by 4% in FY2019 or \$1.665 million.

Real and personal property taxes are based on values assessed as of January 1 each year. By law, all taxable property must be assessed at 100% of fair cash value. By law, property taxes must be levied at least 30 days prior to their due date. Once levied, these taxes are recorded as receivables, net of estimated uncollectible balances. Property taxes that remain unpaid after the respective due dates are subject to penalties and interest charges. The Town successfully completed the state mandated tri-annual valuation process of all property values in FY2017. The Town is required to perform a statistical validation in the interim years in order to ensure that it maintains fair market values. The next state certification process for property values will be in this fiscal year.

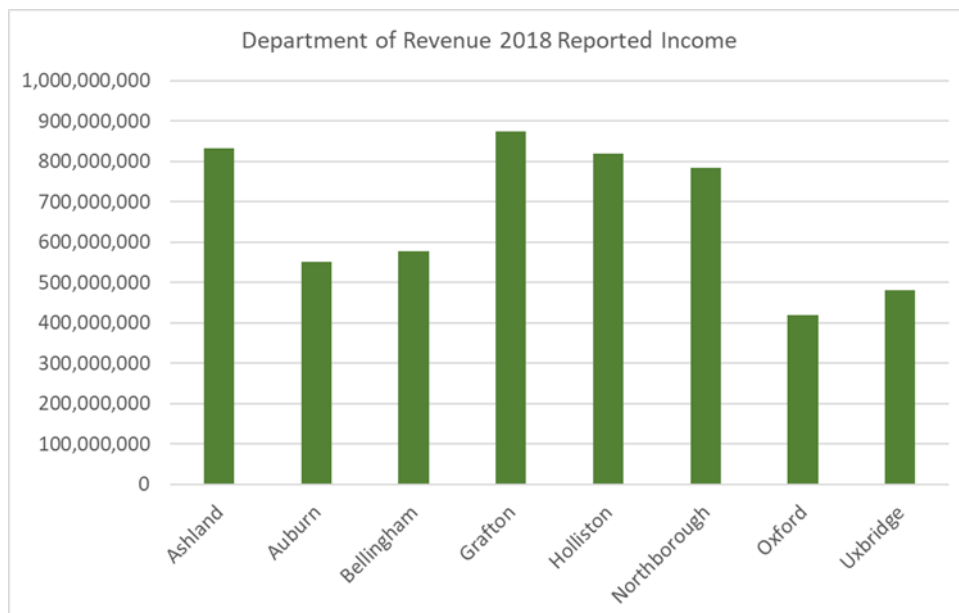
REVENUE OVERVIEW

Based on the Town's experience, most property taxes (approximately 98%) are collected during the year in which they are assessed. The lien of properties on which taxes remain unpaid occurs annually. The Town ultimately has the right to foreclose on all properties where the taxes remain unpaid.

The total property tax levy is impacted by Proposition 2½, which was voted into state law in 1980. Proposition 2½ limits the property tax levy in a Town or town to no more than 2.5% of the total fair market value of all taxable real and personal property. In addition, it limits the total property tax levy increase to no more than 2.5% over the prior year's total levy limit plus new construction.

Although it has slowed in recent years, the Town has benefited from new construction in the past. The projected value of new growth for the FY2019 is \$450,000. Over the past ten years the average annual new growth has been over \$450,000. Assessed values in Grafton have grown at an annual average rate of 2.8%--including several years of negative growth with the economic down turn. The table below shows a history of the Town's tax rate and how it compares to other communities. The graph below the table shows the reported income of Grafton and its' 7 sister communities in 2018. Grafton has the highest reported income to the DOR of all of these towns.

Tax Rate per \$1,000 Valuation & Average Single Family Tax Bill	2014		2015		2016		2017		2018	
Grafton	15.26	\$5,146	16.50	\$5,620	16.75	\$5,732	16.40	\$5,978	16.59	\$6,263
Ashland *	17.93	\$6,351	17.30	\$6,555	17.00	\$6,790	16.70	\$7,013	16.61	\$7,217
Northbridge	13.26	\$3,517	13.38	\$3,565	13.75	\$3,693	13.53	\$3,848	12.94	\$3,897
Shrewsbury	12.17	\$4,483	13.20	\$5,030	13.00	\$5,178	12.83	\$5,274	12.66	\$5,560
Sutton	16.88	\$5,129	16.68	\$5,232	16.68	\$5,424	16.50	\$5,507	16.55	\$5,719
Holliston *	19.88	\$7,220	19.38	\$7,495	18.79	\$7,819	18.52	\$8,092	18.67	\$8,395



Motor Vehicle Excise Tax

Motor vehicle excise taxes are assessed annually for each vehicle registered in the Town and are recorded as receivables in the fiscal year of the levy. The Commonwealth is responsible for reporting the number of vehicles

REVENUE OVERVIEW

registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value. The allowance for uncollectibles is estimated based on historical trends and specific account analysis. Based on this historical trend, we estimate a modest increase of \$50,000 for Motor Vehicle Excise revenue.

Local Option Meals Excise

In August of 2009, the State legislature allowed cities and towns to add a .75% local option excise to the state's 6.25% meals tax. FY16 was the Town's first full year of meals excise collection. The Local Option Meal Excise is expected to increase to \$9,000. The budget is based on the most recent two quarters of actual collections.

Payments in Lieu of Taxes

The largest participant in the Town's Payment In Lieu of Taxes (PILOT) program is Tufts University. The Town will begin negotiations with the University to adjust the payment to reflect a more accurate valuation of the exempt property this upcoming fiscal year. The current PILOT estimate is approximately \$69,413. The two existing PILOT agreements, Tufts University and the Grafton Housing Authority, make up that \$69,413.

Penalties and Delinquent Interest

The Town receives interest and penalties on overdue taxes. This revenue is budgeted at \$105,000 in FY2019 based on projected FY2018 revenues. The Town will continue to emphasize collection of outstanding real estate, personal property and excise taxes. These revenues are budgeted conservatively since there is great volatility from year to year in these revenues based on the number of outstanding accounts.

2. LICENSE AND PERMITS

The Town issues many types of licenses and permits. Most are business or construction related. Licenses and Permits are primarily issued by the Building Department and the Town Clerk.

Estimated FY2019 License and Permit revenue totals \$375,435. The largest revenue source in this category is building permits, which is budgeted at \$210,000 in FY2019—which is a level projection from FY2018.

3. FINES AND FORFEITS

Budgeted FY2019 revenue from Fines and Forfeits totals \$54,950 from several different categories. Some fine revenue is distributed to the Town by the State (Moving Violations, Court Fines) while others result from violations of Town ordinances. The largest revenue source for this category is moving violations, which totals \$35,000 in FY19. This is a \$48,000 reduction from FY18. We had anticipated that with the increase in officers over the last several years, we would see an increase in moving violations. However, based on revenues to date, it does not appear that we will collect the FY18 anticipated amount.

4. FEES

By law, fee levels cannot exceed the cost of delivering the service. The cost includes both direct service and administrative costs. The "Fees" category totals \$216,403, or 0.3% of all operating revenues. The largest fee collected by the Collector is the demand fee for late property tax and excise payment. In FY18, the Town is proposed a Pay As You Throw bag fee increase. In the 10 years since the Town has started the PAYT system, bag fees had never been increased. Every year, the Board of Selectmen will consider raising the bag fee to keep up with the cost of manufacturing the bags. The purpose of the program was always to have bag fees cover a significant portion of the trash operations for the town. Also in this line are the marijuana host agreement fees, rental fees for cell tower land, and other agreements.

REVENUE OVERVIEW

5. STATE REVENUE

State Aid, based on the Governor's proposed budget is \$12,591,696—a 0.9% increase.

Named for the cherry colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year's state aid and assessments to communities and regional school districts. State aid to municipalities and regional school districts consists of two major types – distributions and reimbursements. Distributions provide funds based on formulas, while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive "offset items" which must be spent on specific programs. Cherry Sheet Assessments are advance estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. Local aid refers primarily to distributions from the Commonwealth to municipal general revenue for Chapter 70 education aid and Unrestricted General Government Aid. The amount of these funds to be distributed is listed on each community's cherry sheet along with other, relatively smaller, Commonwealth programs such as library aid, veteran's benefits, police career incentive, school lunch and other reimbursements. Net State Aid is the difference between Cherry Sheet revenue and State Assessments charged against the Town.

6. MISCELLANEOUS RECURRING AND OTHER REVENUE SOURCES

These categories include reimbursements from vendors, Medicaid, and Medicare Part D Drug Reimbursement; recycling, rental income, settlement of claims, etc. Miscellaneous and Other Revenue categories total \$487,894 for FY2019, which is an increase of \$50,000 from FY2018 due to an increase in Medicaid Reimbursements.

Interest Earnings

Throughout the year, the Town has temporarily available operating cash balances allowed by state law to be invested in money market accounts or investments with a maximum term of one year. The return from these accounts is subject to the prevailing short-term interest rates. This revenue source has been subject to considerable volatility in the past several years. Interest on investments of \$38,000 has been included in the FY2019 Budget, which is a level projection from FY2018.

7. FREE CASH

Free Cash will not be used to balance the FY2019 budget. The Town's fiscal policies state that one-time revenue sources will only be used for one-time expenses. Free Cash (also referred to as undesignated General Fund balance) is surplus funds remaining from the operations of the previous fiscal year, which are certified by the State Department of Revenue's (DOR) Director of Accounts as available for appropriation. Remaining funds include unexpended Free Cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount of remaining funds, which can be certified as Free Cash. The Town of Grafton utilizes a portion of its certified Free Cash each year towards a Capital Plan, vetted by the Capital Improvement Planning Committee. The Town strives to always keep a balance of approximately \$1 million in Free Cash after the implementation of the Capital Plan.

8. OTHER

The indirect cost payment from the Town's sewer enterprise funds to the General Fund will increase to \$377,319 due to the issuance of new sewer-related debt.

EXPENDITURES OVERVIEW

INTRODUCTION

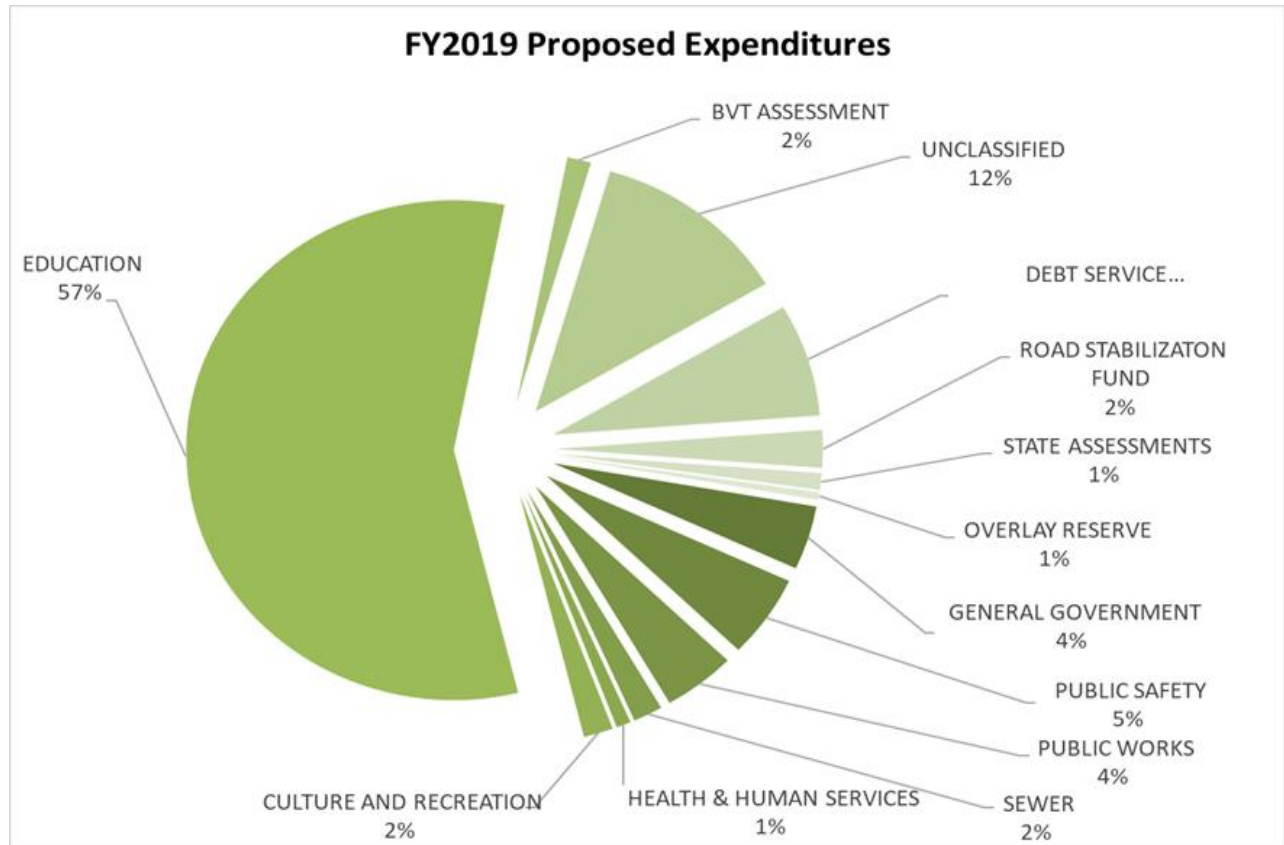
This section contains the FY2019 Grafton Operating Budget detailing how the Town plans to allocate its resources. A general overview of the operating budget is followed by a detailed description of each department's budget. The departmental presentations are broken down into the following components:

- ❖ *A Department Description that clarifies the mission of the department*
- ❖ *A Financial Summary Table comparing actual expenditures in FY17 and the FY18 Budget to the FY19 Budget Request*
- ❖ *A Budget Statement summarizing changes between the approved FY18 Budget and the proposed FY19 Budget*
- ❖ *A Personnel Table showing any changes in the number of FTE's*
- ❖ *The Department Goals for the upcoming fiscal year*
- ❖ *An Organizational Chart for each Department with detail on essential functions for each position in the Department*
- ❖ *Appropriation Breakdown by Line Item*
- ❖ *School Department Budget Request (Tab 7)*

EXPENDITURES OVERVIEW

This overview walks through each of the major categories of the general fund budget and then gives detailed information on each of the assessments and other expenses that must be funded with the budget including: The Roads Stabilization Fund, State Assessments, Blackstone Valley Tech School District Assessment, the Overlay Reserve and holds for annual Town Meeting warrant articles.

Personnel costs are the largest expense category of the Town's Budget. Personnel services include salary, fringe, overtime, and contractual benefits.



By functional area, the Town spends the largest portion of the budget on the School Department. As shown on the chart above, School Department spending (\$35,006,960) is followed by Unclassified (\$7,374,849), Debt Service (\$4,467,795), Public Safety (\$3,293,328), Public Works (\$2,785,508), etc.

EXPENDITURES

As stated above, this year's total expenditures are proposed at \$61,662,139 which is \$2,861,010 greater than FY18. This represents a 4.9% increase. In order to balance this budget, it was necessary to reduce the original requests submitted by departments by over \$100,000. We requested that each department cut 2% from their initial request in order to balance the budget. We were able to restore approximately 1% back to departments after an in dept analysis of the revenue forecast for FY2019. The Schools requested a 7% increase at \$2,432,263. That request is being funded at \$1,745,460 represents a 5.25% increase over last year.

EXPENDITURES OVERVIEW

The text below details changes to each of the budget categories. You may notice that the % change column does not match the % total of the operating budget increase or decrease. The number shown in the individual budgets is compared only to that department(s) previous year budget. The operating budget increase or decrease relates to how other departments increase or decrease in FY2019.

General Government

FY18 BUDGET	FY19 TOWN ADMIN	\$ CHANGE	% CHANGE
2,598,270	2,538,908	(59,362)	-2.3%

The reduction in the General Government budget in FY2019 is a result of settled bargaining agreements in FY2018. In FY2018 we were holding step increases for all town departments in the General Government line. As a result of the settlement of those contracts, those expenses can now be moved into the proper departments. General Government comprises 4.1% of the operating budget, down from 4.4% last year.

Public Safety

FY18 BUDGET	FY19 TOWN ADMIN	\$ CHANGE	% CHANGE
3,190,760	3,293,328	102,568	3.2%

The increases in public safety are for COLA adjustments in the Fire Department and salary increases for Police, capped at 2%. The Police Collective Bargaining Agreement expires on June 30, 2017. We are currently in negotiations. To account for the settlement of those contracts, we are holding potential step increases for the Police Union in the budget. That significantly contributes to the \$102,568 increase in FY2019. Public safety comprises 5.3% of the total operating budget, down from 5.5% last year.

Public Works

FY18 BUDGET	FY19 TOWN ADMIN	\$ CHANGE	% CHANGE
2,720,033	2,785,508	65,475	2.4%

Public works is seeing an increase in this year's budget due to new storm water regulations that require additional services that are provided by the Public Works Department. The only other increase to this line item is for personnel increases. Public Works comprises 4.5% of the total operating budget, down from 4.6% last year.

Health and Human Services

FY18 BUDGET	FY19 TOWN ADMIN	\$ CHANGE	% CHANGE
516,297	544,621	28,324	5.5%

The Health and Human Services budget of the Town is comprised of the Council on Aging (COA), Health Department, and Veterans' Services and is seeing a 5.5% increase. Once again, the Board of Health will be procuring services from the Central Mass Regional Public Health Alliance. The Alliance is anticipating higher than usual cost increases. A new Veterans' Agent for the District was hired in FY18. Health and Human Services comprises 0.9% of the total operating budget.

EXPENDITURES OVERVIEW

Culture and Recreation

FY18 BUDGET	FY19 TOWN ADMIN	\$ CHANGE	% CHANGE
1,019,660	1,100,170	80,510	7.9%

The increase in the Culture and Recreation budget is due almost entirely to wage adjustments for librarians and for the Recreation Director, who will receive an increase to be on par with other Directors in surrounding communities. The library budget meets Grafton's Municipal Appropriations Requirement (necessary to continue receiving state aid) for FY2019. Culture and Recreation comprises 1.8% of the operating budget.

Education

FY18 BUDGET	FY19 TOWN ADMIN	\$ CHANGE	% CHANGE
33,261,500	35,006,960	1,745,460	5.25%

Details of the School Department budget can be found within the Superintendent's budget document which is included at the end of this document. This budget contains a 5.25% budget increase. The School Department comprises 56.8% of the total operating budget.

Unclassified

FY18 BUDGET	FY19 TOWN ADMIN	\$ CHANGE	% CHANGE
7,033,627	7,374,849	341,222	4.9%

The Unclassified budget category is mainly comprised of non-discretionary expenses of the Town including health insurance, retirement, general liability insurance, and the Town's responsibility for payroll taxes as an employer. The single largest line item in this budget category is health insurance. Health insurance premium rates have been estimated at 6.5%. This line item carries the Town's portion of health insurance costs for both municipal and school employees. The Town's pension contribution to the Worcester Regional Retirement System increased 9.9% or \$151,101. This increase was unforeseen and is higher than the town has seen in recent years. The Unclassified portion of the budget accounts for 12% of the operating budget, up from 11.7% last year.

Debt Service

FY18 BUDGET	FY19 TOWN ADMIN	\$ CHANGE	% CHANGE
3,836,707	4,467,795	631,088	16.4%

The Debt Service budget will increase significantly in FY19 due to the Sewer Plan Rehabilitation project coming on to the books in FY2019. That increase in cost is offset directly by the increase in sewer fees set by the Board of Sewer Commissioners. The Board of Selectmen has set a policy to only add new debt as existing debt is retired. Debt Service accounts for 7.2% of the operating budget. The Board of Selectmen work hard to reduce the tax impact to residents by coordinating new debt when old debt comes off the tax roll.

SEWER ENTERPRISE FUND

Enterprise Funds are funds established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full cost of providing the goods or services be financed primarily through charges and fees thus removing the expenses from the tax rate. Section 53F 1/2 of Chapter 44 of the Massachusetts General Laws dictates the use of Enterprise Funds for cities within the Commonwealth.

The Town maintains one Enterprise Fund: The Sewer Department. Enterprise operations are supported primarily by charges for services received. Funds raised from charges are dedicated to the specific purpose of the enterprise operation, and cannot be diverted to other unrelated uses. Town general fund resources do not support the Sewer Department—***Sewer receipts fully cover the cost of the Sewer operating budget.*** In fact, ***the Sewer Department even pays an indirect cost offset to the General Fund of \$210,000*** plus debt service payments amounting to \$855,120 in FY2019.

This debt service increase of \$677,810 over last year's debt service payments is due to the borrowing for the new Sewer facility coming onto the books. The Sewer Department and Board of Sewer Commissioners has anticipated this increase in debt service and has been slowing raising the sewer rates in order to compensate the town for those debt service payments. The Sewer Department Budget, and corresponding Sewer Receipts, in FY2019 are \$1,100,000. This is a reduction of (\$34,220) over last year or 3% decrease.

The concept of an enterprise operation also includes the maintenance of the capital facilities of the business. That is, fees for services are charged to recover not only the operating costs of the activity but also the "using up" (depreciation) of the capital investments supporting the service.

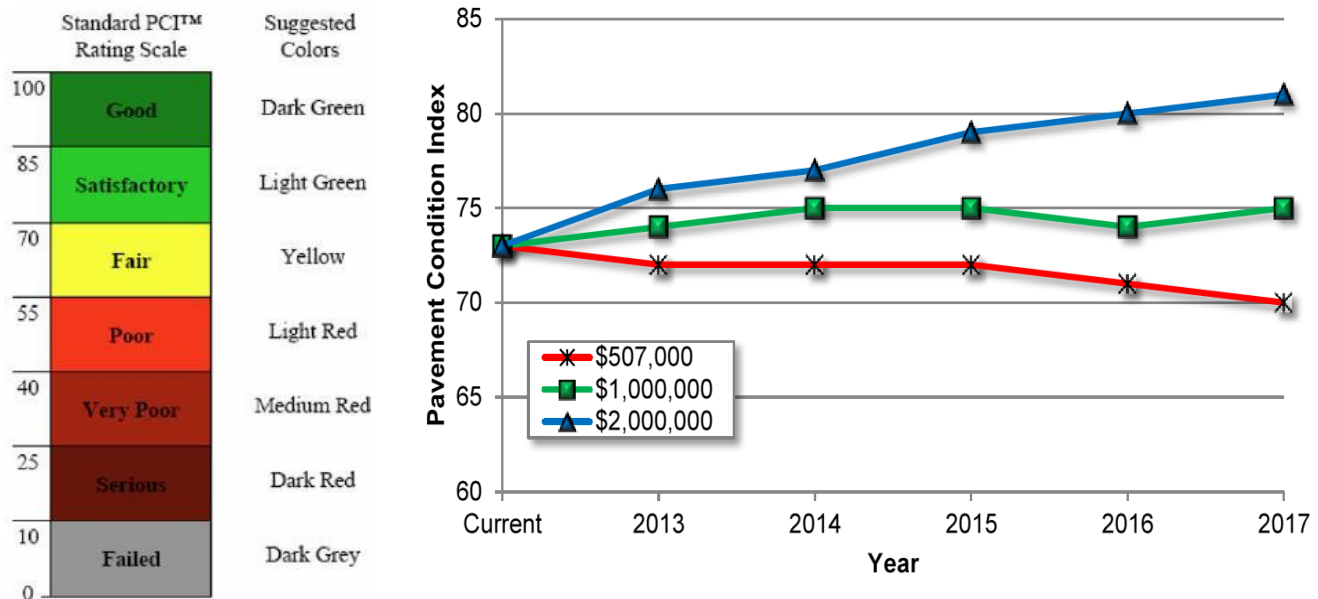
Advantages of an enterprise fund include that it:

1. Identifies a total service cost – Consolidating direct operating, direct capital, and indirect costs (e.g., enterprise-related costs appropriated in the General Fund operating budget) helps a community to readily identify a total service cost and determine funding sources. The total service cost may also include a subsidy from the General or other fund or a reimbursement from the enterprise fund to other funds for subsidized costs incurred in the two full, immediately prior fiscal years.
2. Provides useful management information – Consolidating revenues, expenses and operating performance of the fund provides a community with useful decision-making information regarding user charges and fees and a subsidy if necessary. The community can also include the enterprise fixed assets and infrastructure as assets and recognize the annual depreciation of these assets in audited financial statements.

ROAD STABILIZATION FUND

In June 2014, the Town voted a \$1.5 million override to be dedicated solely to roadway infrastructure improvements. The Town completed a comprehensive pavement report in 2013. Based on this report, a budget of \$2,000,000 for road repairs and maintenance (\$1.5 million from an override and \$500,000 Chapter 90 funds), would gradually improve the Pavement Condition Index (PCI) and reduce the existing backlog of road work to be done throughout town. The pavement management report was updated in 2017 to reflect the work that has been completed thus far. The table and graphs below provide further details.

Date	Ch 90 Funding Only		With Stabilization Fund	
	PCI	Backlog	PCI	Backlog
2014	73	\$18,103,000	73	\$18,103,000
2015	72	\$18,917,000	76	\$16,476,000
2016	72	\$19,675,000	77	\$16,447,000
2017	72	\$21,233,000	79	\$16,905,000
2018	71	\$22,257,667	80	\$16,224,000
2019	70	\$23,415,667	81	\$15,214,000



ROAD STABILIZATION FUND

With the creation of the Road Stabilization Fund, the Town is now able to appropriately fund the pavement management plan it has developed. The theory of pavement management is based on predicting roadway deterioration. The figure below dramatically illustrates the key concept of making timely maintenance repairs, thereby averting the need for far more expensive structural repairs. The goal is to save money in both the short and long run by developing a road repair program that minimizes expenditures. A roadway worsens slowly at the beginning of its life. This level of deterioration per year increases drastically as the pavement reaches near middle age. When the pavement is near the end of its projected life span, the pavement worsens at a slower rate once again. The point where the pavement approaches middle age, before the curve drops off sharply, is considered the critical zone in the pavement's life. Before this point, it is relatively inexpensive to keep a roadway in good service, while after this point it becomes much more expensive to keep the roadway in good service condition.

Since the creation of the Road Stabilization Fund, the Town has completed many road related projects. The town makes a plan each year to address the backlog of road treatments and upgrades that are required by the comprehensive pavement report completed in 2013. This report was updated in 2017 to show the improvement of roads and the work that we have already done.

WORK COMPLETED FROM 2016-2017 USING ROAD STABILIZATION FUND

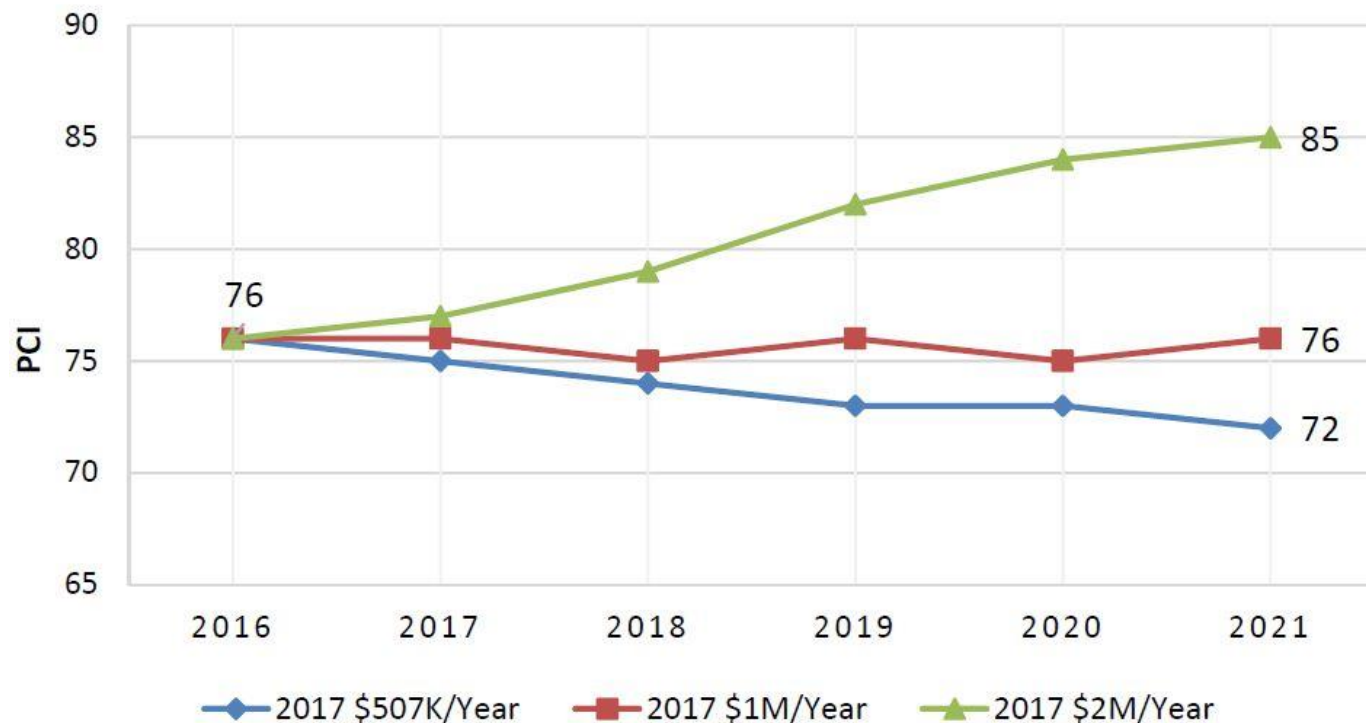
Street Name	From	To	Length	Year
BROWNS ROAD	OLD UPTON ROAD	UPTON ROAD	3,754	2017
BRUCE STREET	SOUTH STREET	PULLARD ROAD	2,004	2017
CHURCH STREET	SOUTH STREET	PROVIDENCE ROAD	2,926	2017
STOWE ROAD	UPTON STREET	GEORGE HILL ROAD	2,900	2017
OLD UPTON ROAD	UPTON STREET	KEITH HILL ROAD	5000	2017
N MAIN/SHREWSBURY STREET	RAY STREET	SHREWSBURY TOWN LINE	5500	2017
TOWN COMMON	ALL APPROACHES	ALL APPROACHES	1500	2017
MEADOWBROOK ROAD	GEORGE HILL ROAD	UPTON STREET	6000	2017
CARROLL ROAD	COUNTRYSIDE ROAD	WORCESTER STREET	4500	2017

As of the end of the 2017 Construction season, the new town-wide average PCI is calculated to be 76. This is a 3-point improvement from the 2012 study. Below is an accounting of funds spent on road improvements since FY2015.

	FY2015	FY2016	FY2017	FY2018
BEGINNING BALANCE	\$1,500,000	\$1,487,103	\$1,493,718	\$2,382,151
TOWN MEETING ARTICLE	\$ -	\$1,456,364	\$1,500,041	\$1,500,000
EXPENDITURES	\$12,898	\$1,449,749	\$611,608	\$1,229,315
END OF FISCAL YEAR BALANCE	\$1,487,103	\$1,493,718	\$2,382,151	\$2,652,836

ROAD STABILIZATION FUND

Using the same funding levels examined in the 2013 study, \$1 million dollars per year would be required to maintain the current average PCI of 85. The Town's PCI would decrease to 72 if only Chapter 90 funds were used for paving projects.



The table below contains a list of the road projects that will be completed during the summer of 2018.

Road	From	To	Length	Treatment	Est. Cost
ADAMS RD	150' N OF VALLEYVIEW (S)	300' S OF HIGH POINT	707.6	Base Rehab A/C	\$49,750.51
ADAMS RD	150' S OF VALLEYVIEW (S)	150' N OF VALLEYVIEW (S)	300	Structural Improve A/C	\$10,614.07
ADAMS RD	MERRIAM RD	150' S OF VALLEYVIEW (S)	3076	Base Rehab A/C + Drainage	\$362,765.60
APPLE RIDGE LN	EAST ST (W)	EAST ST (E)	1158	Base Rehab Local	\$57,610.67
CLARK RD	BERNARD RD	STOWELL RD	194	Base Rehab Local	\$17,758.33
ELLIOT TRAIL	BRUCE ST	JODI LA	1665	Structural Improve Local	\$76,462.15
FITZPATRICK RD	BRIAN CIR	155' N OF LOTTIE DR	1774	Base Rehab A/C	\$142,684.81
FITZPATRICK RD	BARBARA JEAN ST	BRIAN CIR	3306	Structural Improve A/C	\$123,718.56
FITZPATRICK RD	155' N OF LOTTIE DR	MILLBURY ST	660	Structural Improve A/C	\$22,453.46
GRETA LN	ELLIOTT TR	DEAD END	139	Structural Improve Local	\$6,383.32
HARRIS RD	WORCESTER ST	BERNARD RD	346	Base Rehab Local	\$28,250.53
HILL RD	BERNARD RD	USHER RD	334	Base Rehab Local	\$28,360.81
HITCHINGS RD	WORCESTER ST	LOGAN RD	553	Base Rehab Local	\$50,791.07
INSTITUTE RD	EAST ST	WESSON ST	1766	Base Rehab A/C + Drainage	\$208,271.80
INSTITUTE RD	WESTBORO RD	EAST ST	2992	Structural Improve A/C	\$125,952.06
LOGAN ROAD	BERNARD RD	HITCHINGS RD	557	Base Rehab Local	\$41,688.59
MAPLE AV	DEPOT ST	183' S OF ASPEN DR	1658	Structural Improve A/C	\$76,140.68
STOWELL RD	CLARK RD	HILL RD	680	Base Rehab Local	\$54,126.70
USHER RD	WORCESTER ST	LOGAN RD	739	Base Rehab Local	\$70,587.59
			4.3 Miles		\$1,554,371.31

STATE ASSESSMENTS

The Cherry Sheet is a form showing all state and county charges assessed against the Town, as certified by the state director of accounts. The following are explanations on each of the Assessments charged from the State.

AIR POLLUTION CONTROL. The Department of Environmental Protection supervises six districts statewide. The Metropolitan Boston Control District, of which Grafton is a member, has a staff of 35 pollution inspectors. The Commission is empowered through the Office of the Governor and has a mandate to control air pollution through the enforcement of the Metropolitan Boston Air Pollution Control Acts and Safety

MBTA. The Massachusetts Bay Transportation Authority (MBTA) provides bus/minibus, trackless trolley and underground subway transportation. The MBTA is composed of 175 communities: the 14 original member communities of the Metropolitan Transit Authority and 161 additional communities that are receiving MBTA service. The MBTA is required to assess each community's share of the overall assessment. Funds from this assessment are now being used to provide paratransit from the WRTA for bus service from Northbridge to Blackstone Valley and Northbridge to the Grafton MBTA Station.

All communities associated with the Authority must contribute to the MBTA State and Local Assistance Fund. Since FY07, this amount is adjusted each July 1 by the rate of inflation unless the total assessment exceeds 102.5 percent of the previous year's assessment. An individual community's assessment is determined based on the following formula: each community's assessment shall equal its weighted share of the total population of the 175 communities in the MBTA. Chapter 161A of the Acts of 2000, which increased the number of communities in the MBTA from 78 to 175, also determined the share for each community in conjunction with the 2010 U.S. Census.

REGISTRY OF MOTOR VEHICLES-HOLD PROGRAM. Since February 1985, the Parking Violations Bureau has implemented a provision of Massachusetts General Laws, Chapter 90, which enables the Town to request that the state Registry of Motor Vehicles not renew the license and registration of an operator/owner of a motor vehicle who has two or more outstanding parking tickets. This provision is imposed after the motorist has failed to pay the parking tickets and had an opportunity for a hearing. This program has resulted in a significant decrease in the number of delinquent payments.

SCHOOL CHOICE SENDING. Assesses the sending municipality or regional school district for pupils attending another school district under school choice. School choice tuition charges are assessed against the sending district and paid to the receiving school district.

CHARTER SCHOOL SENDING TUITION. Assesses the sending municipality or regional school district for pupils attending charter schools. Charter school tuition charges are assessed against the sending district and paid to the charter school district. Charter Schools receive per-pupil payments from sending districts equal to the average cost per student in that district, plus a capital funding share equal to the state average of what districts pay per pupil in principal and interest for land and buildings.

BLACKSTONE VALLEY TECH ASSESSMENT

Grafton is served by the Blackstone Valley Regional Vocational Technical (BVT) School District. The School District serves 1100 students who have chosen to learn in an atmosphere that is relevant to their interests, aptitudes, and strengths. The Career Vocational Technical Education goes hand in hand with rigorous academic programming as well as outstanding extracurricular activities. The Town is assessed by the BVT School District for the number of pupils from the Town enrolled in the BVT School District. In FY2018, the BVT District budget was \$22,725,302 of which \$13,267,666 was obtained through Town Assessments. This is a 3.5% overall budget increase from FY2017. The FY2018 Assessment for the Town of Grafton was \$862,369. There has been a small but steady decline in the number of students enrolled in BVT from Grafton over the last 5 years. However, in FY2018, there was an increase of over \$100,000 to the assessment. We received confirmation from the Superintendent of Blackstone Valley, that the FY19 assessment will be \$794,000, or \$68,369 lower than FY18.

BVT is fully accredited by the New England Association of Schools and Colleges. It is regulated by the Massachusetts Board of Elementary and Secondary Education and is a part of the Massachusetts network of regional vocational technical high schools. BVT serves the following communities:

- Bellingham
- Blackstone
- Douglas
- Grafton
- Hopedale
- Mendon
- Milford
- Millbury
- Millville
- Northbridge
- Sutton
- Upton
- Uxbridge

The approved budget is the sole funding request that Valley Tech will make of its member communities for the year. With the exception of special debt or an occasional capital improvement initiative, Valley Tech's annual budget request includes workers' compensation, health and other insurance, unemployment, snow removal, federal/state revenue shortfalls, central office, bookkeeping, treasurer, legal, audit, and other expenses. Special Education and Student Assessment costs are also included within the annual budget. Valley Tech staff and students are able to undertake much of the maintenance of the building along with monitoring the facility's complex ventilation and heating system, saving thousands of dollars in outside labor costs.

The Blackstone Valley Technical School Budget can be reviewed at the link below.

<https://www.valleytech.k12.ma.us/Page/1155>

TOWN MEETING EXPLANATION & PROCESS

The legislative powers of the town shall continue to be exercised by a town meeting open to all voters. Every town meeting shall be called by a warrant issued by the Board of Selectmen which shall state the time and place at which the meeting is to convene and, by separate articles, the subject matter to be acted upon. The Spring session of the annual town meeting is held on the second Monday in May of each year, and the third Monday in October.

Warrants for all town meetings shall be served by posting an attested copy thereof in some conspicuous place in each of the precincts of town at least (14) fourteen days before said meeting. Notice of all town meetings will be by publication in one or more newspapers generally circulated in the Town.

At least (90) ninety days before the Town Meeting is to convene in its spring session, the Town Administrator, after consultation with the Board of Selectmen, shall submit to the Finance Committee a proposed operating budget for the ensuing fiscal year with an accompanying budget message and supporting documents.

Each May and October, various articles are being prepared for Town Meeting's consideration. The following articles are currently proposed to be funded through the general tax levy:

- Unemployment Compensation - \$145,000
- October Town Meeting - \$50,000

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Departmental Budgets

MODERATOR - 114 - SUMMARY

Department Description:

The Moderator is an elected position established in the Town Charter.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$150	\$150	\$150	\$150	\$0	0.0%
Expenses	\$0	\$300	\$150	\$150	-\$150	-50.0%
Total	\$150	\$450	\$300	\$300	-\$150	-33.3%

comparisons made using the Town Admin budget

Budget Statement:

This budget supports the annual FY19 anticipated expenses related to holding the May and October Town Meetings.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	1.0	1.0	1.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	1.0	1.0	1.0	0.0

comparisons made using the Town Admin budget

Goals:

To help facilitate the democratic process in Town by ensuring open and productive Town Meetings.

Departmental Budgets

MODERATOR - 114 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head Salary The Moderator is an elected position and serves as the Department Head	\$150.00	\$150.00	\$150.00	\$150.00
PERSONNEL TOTAL	\$150.00	\$150.00	\$150.00	\$150.00

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5300 Professional & Technical Supplies and Services for Town Meeting	\$0.00	\$300.00	\$150.00	\$150.00
EXPENSES TOTAL	\$0.00	\$300.00	\$150.00	\$150.00
DEPARTMENT TOTAL	\$150.00	\$450.00	\$300.00	\$300.00

Departmental Budgets

SELECTMEN - 122 - SUMMARY

Department Description:

The five-member Board of Selectmen are elected for terms of three years and serve as the Chief Executive body of the Town.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$61,290	\$137,000	\$60,000	\$60,000	-\$77,000	-56.2%
Expenses	\$8,002	\$14,600	\$8,000	\$8,000	-\$6,600	-45.2%
Total	\$69,292	\$151,600	\$68,000	\$68,000	-\$83,600	-55.1%

comparisons made using the Town Admin budget

Budget Statement:

The town has brought on board a new Administrative Assistant to the Board of Selectmen, hired at a lower rate than the previous Assistant. As a result, there is a slight decrease in that line item. The decrease in the elected/appointed boards line item is due to the settlement of the union contracts in FY18. That line was holding funds for those contracts in FY18. All other lines are level funded or slightly decreased due to historical spending trends.

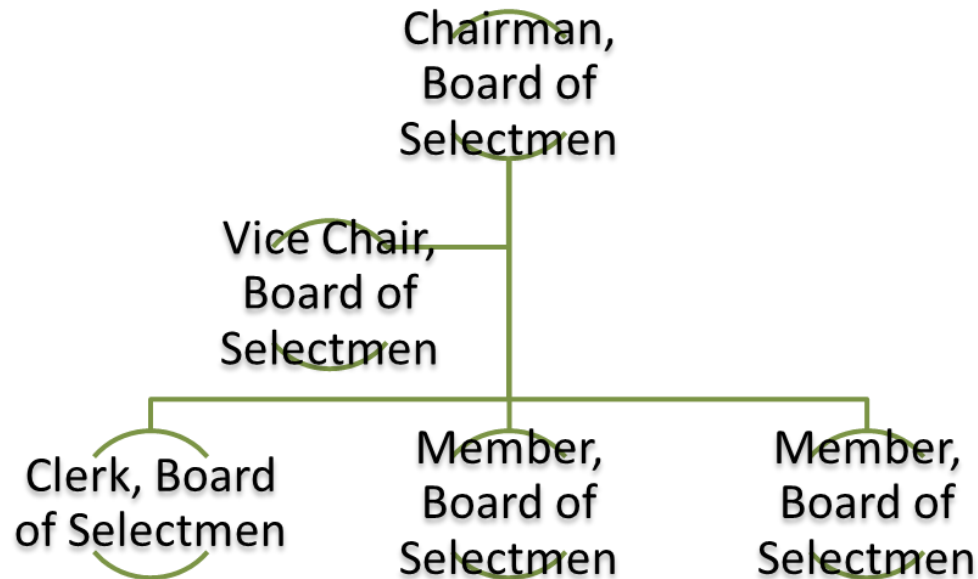
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	1.0	1.0	1.0	1.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	1.0	1.0	1.0	1.0	0.0

comparisons made using the Town Admin budget

Goals:

To continue with the formulation and promulgation of policy directives and guidelines that establishes the most prudent direction for Town operations.

SELECTMEN - 122 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



Per Section 3-2 of the Grafton Town Charter, the Board of Selectmen shall consist of five (5) members elected for terms of three years each. The executive powers of the town are vested in the Board of Selectmen. They are the Chief Executive Office of the town. The Board of Selectmen is charged with appointing a Town Administrator to run the daily operations of the Town, as well as a number of other appointed bodies defined in Section 3-2 (d) of the Town Charter. The Board of Selectmen is the licensing authority in Town and has the jurisdiction to enforce all laws related to businesses for which it issues licenses.

Departmental Budgets

SELECTMEN - 122 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5111 Elected/Appointed Boards Each of the five members of the Board of Selectmen receive an annual stipend of \$1,000	\$5,000.00	\$80,000.00	\$5,000.00	\$5,000.00
5112 Department Head Administrative Assistant to the Board of Selectmen	\$53,057.49	\$53,000.00	\$51,000.00	\$51,000.00
5130 Overtime Cover costs for AA associated with recording minutes at Selectmen mtgs	\$3,232.56	\$4,000.00	\$4,000.00	\$4,000.00
PERSONNEL TOTAL	\$61,290.05	\$137,000.00	\$60,000.00	\$60,000.00

Departmental Budgets

SELECTMEN - 122 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5300 Professional and Technical	\$5,329.76	\$5,000.00	\$5,000.00	\$5,000.00
Various studies, initiatives, and consulting services as directed by the Board of Selectmen.				
5330 Conference/Seminar Fees	\$355.00	\$800.00	\$400.00	\$400.00
For Board or Board Assistant				
5420 Office Supplies	\$437.33	\$800.00	\$500.00	\$500.00
File folders, binders, envelops, pens, and notepads				
5710 Instate Travel	\$19.77	\$500.00	\$100.00	\$100.00
Reimbursement of staff and Board for use of personal vehicle				
5715 Dues, Memberships, Schooling	\$1,000.00	\$5,000.00	\$1,000.00	\$1,000.00
Board or Board Assistant attendance of meetings and trainings				
5730 Dues and Memberships	\$860.00	\$2,500.00	\$1,000.00	\$1,000.00
Membership fees and annual dues				
EXPENSES TOTAL	\$8,001.86	\$14,600.00	\$8,000.00	\$8,000.00
DEPARTMENTAL TOTAL	\$69,291.91	\$151,600.00	\$68,000.00	\$68,000.00

Departmental Budgets

TOWN ADMINISTRATOR - 123 - SUMMARY

Department Description:

The Town Administrator is the chief administrative and chief financial officer of the Town, directly responsible to the Board of Selectmen for the administration of all Town affairs as provided in the Town Charter. The Office of the Town Administrator provides leadership and support to all Town Departments and is responsible for implementing the policies of the Board of Selectmen.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$263,580	\$293,145	\$305,149	\$305,149	\$12,004	4.1%
Expenses	\$57,354	\$63,791	\$59,000	\$59,000	-\$4,791	-7.5%
Total	\$320,934	\$356,936	\$364,149	\$364,149	\$7,213	2.0%

comparisons made using the Town Admin budget

Budget Statement:

The Assistant Town Administrator position has been filled as of August of 2017. The salary requested is within the range for local area Assistant Town Administrators with the level of experience and education that the current Assistant has. The salary for the Town Administrator is based on the renewed contract with the Board of Selectmen. A performance increase of 3% for the Administrative Assistant has been budgeted as well. The Town Administrator's salary is per the contract signed with the Board of Selectmen in May of 2017, lasting through April of 2021.

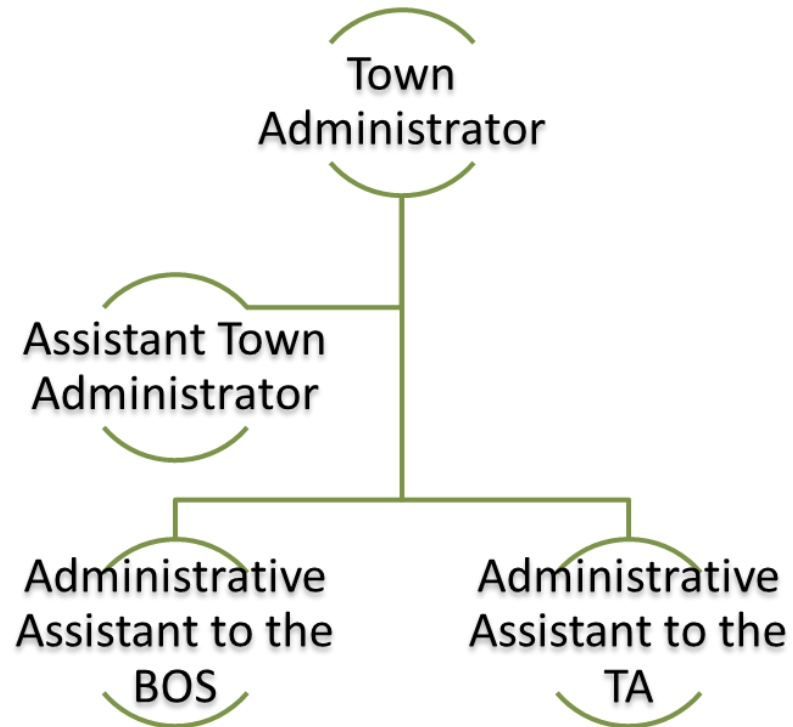
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	2.0	2.0	2.0	2.0	0.0
Clerical	1.0	1.0	1.0	1.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	3.0	3.0	3.0	3.0	0.0

comparisons made using the Town Admin budget

Goals:

To continue to improve the efficiency and effectiveness of all Town operations.

TOWN ADMINSTRATOR - 123 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Town Administrator is appointed by a 5 member Board of Selectmen per Article 4 of the Grafton Town Charter. The Town Administrator is the Chief Administrative Officer of the town, directly responsible to the Board of Selectmen for the administration of all town affairs. The Town Adminsitrator has the sole hiring and firing authority over all Town departments. The Assistant Town Administrator, Administrative Assistant to the Board of Selectmen, and Administrative Assistant to the Town Administrator are all appointed by the Town Administrator, and affirmed by the Board of Selectmen.

Departmental Budgets

TOWN ADMINSTRATOR - 123 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head Salary The Town Administrator is the chief administrative officer of the Town.	\$137,607.52	\$140,583.54	\$144,583.00	\$144,583.00
5113 Administrative Personnel This line item covers the Administrative Assistant to the Town Administrator.	\$55,031.04	\$56,131.62	\$57,816.00	\$57,816.00
5120 Assistant Town Administrator The Assistant provides a range of administrative and supervisory services working with the Town Administrator to plan, coordinate, and analyze the provision of services.	\$55,537.96	\$79,430.00	\$82,000.00	\$82,000.00
5130 Overtime This will cover additional hours worked by the Administrative Assistant, if necessary.	\$353.91	\$2,000.00	\$750.00	\$750.00
5156 Annuity Deferred compensation pursuant to the contract with the Town Administrator.	\$12,548.10	\$12,500.00	\$17,500.00	\$17,500.00
5158 Disability Insurance Supplemental insurance pursuant to the contract with the Town Administrator.	\$501.91	\$500.00	\$500.00	\$500.00
5159 Life Insurance Supplemental insurance pursuant to the contract with the Town Administrator.	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
PERSONNEL TOTAL	\$263,580.44	\$293,145.16	\$305,149.00	\$305,149.00

Departmental Budgets

TOWN ADMINISTRATOR - 123 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5300 Professional and Technical	\$44,807.51	\$50,391.00	\$40,000.00	\$40,000.00
This line item provides funding for a variety of professional consultant services throughout the year.				
5330 Conference/Seminar Fees	\$1,231.40	\$3,500.00	\$3,500.00	\$3,500.00
Conferences or seminars could include: MMA, ICMA, MMPA (Personnel), MCPPO (Procurement), or other classes.				
5340 Communications	\$2,028.46	\$1,750.00	\$2,000.00	\$2,000.00
Cell phone reimbursements of office staff \$30/month; phone equipment at \$42 month; and newspaper postings \$80.				
5420 Office Supplies	\$104.55	\$500.00	\$500.00	\$500.00
Pens, toner and ink, folders, notepads, binders.				
5710 Instate Travel	\$4,752.49	\$5,000.00	\$8,000.00	\$8,000.00
Mileage and lodging for conference and training. Increase due to contractual changes with TA.				
5730 Dues and Memberships	\$4,429.14	\$2,650.00	\$5,000.00	\$5,000.00
ICMA, GFOA and MMMA dues and memberships. The increase in this line is due to the Town becoming a member of GFOA in order to apply for the Distinguished Budget Presentation Award.				
EXPENSES TOTAL	\$57,353.55	\$63,791.00	\$59,000.00	\$59,000.00
DEPARTMENTAL TOTAL	\$320,933.99	\$356,936.16	\$364,149.00	\$364,149.00

Departmental Budgets

FINANCE COMMITTEE - 131 - SUMMARY

Department Description:

The Finance Committee is a 9 member committee that is established in the General By-Laws and appointed by the Moderator. The Committee is responsible for reviewing the financial implications of each warrant article and the reviewing the entire Town operating budget.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$9,568	\$9,759	\$10,556	\$10,556	\$797	8.2%
Expenses	\$6,297	\$8,050	\$8,050	\$4,650	-\$3,400	-42.2%
Equipment	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$15,865	\$17,809	\$18,606	\$15,206	-\$2,603	-14.6%

comparisons made using the Town Admin budget

Budget Statement:

This budget request provides an annual wage increase for the Administrative Assistant to the Finance Committee.

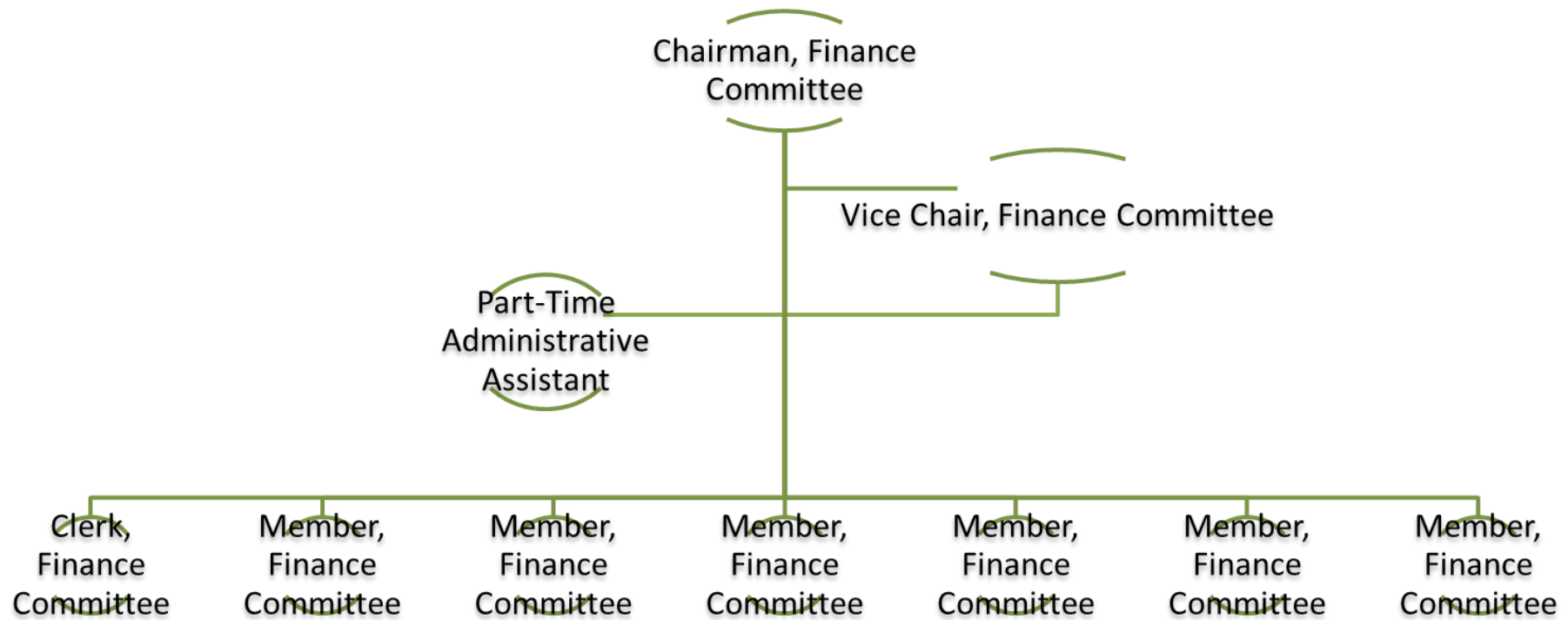
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.2	0.2	0.2	0.2	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.2	0.2	0.2	0.2	0.0

comparisons made using the Town Admin budget

Goals:

To provide sound fiscal oversight and recommendations to help Town Meeting make informed decisions.

FINANCE COMMITTEE - 131 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Grafton Finance Committee consists of nine (9) members, all appointed by the Town Moderator. They serve as an advisory board to the legislative arm of town government, the Town Meeting. The Finance Committee oversees the Town's reserve fund and reviews all articles put forth at any regular or special Town Meeting.

Departmental Budgets

FINANCE COMMITTEE - 131 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5113 Administrative Personnel The Administrative Assistant to the Finance Committee is budgeted for 520 hours per year.	\$9,567.93	\$9,759.00	\$10,556.00	\$10,556.00
PERSONNEL TOTAL	\$9,567.93	\$9,759.00	\$10,556.00	\$10,556.00

FINANCE COMMITTEE - 131 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5330 Conference/Seminar Fees Committee members to attend conferences/seminars	\$624.00	\$180.00	\$180.00	\$180.00
5400 Supplies Line is dedicated to legal publications/advertising	\$4,468.00	\$6,500.00	\$6,500.00	\$3,100.00
5420 Office Supplies Line is dedicated to supplies and internet access	\$671.72	\$800.00	\$800.00	\$800.00
5581 Meals Line is dedicated for lunches	\$297.53	\$300.00	\$300.00	\$300.00
5730 Dues and Memberships Line is dedicated to Annual Association of Finance Committees dues and membership meeting attendance.	\$236.00	\$270.00	\$270.00	\$270.00
EXPENSES TOTAL	\$6,297.25	\$8,050.00	\$8,050.00	\$4,650.00

Departmental Budgets

FINANCE COMMITTEE - 131 - DETAIL

EQUIPMENT

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5880 New Equipment	\$0.00	\$0.00	\$0.00	\$0.00
Laptop Computer and Software				
EQUIPMENT TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
DEPARTMENT TOTAL	\$15,865.18	\$17,809.00	\$18,606.00	\$15,206.00

Departmental Budgets

RESERVE FUND - 132 - SUMMARY

Department Description:

The reserve fund is managed by the Finance Committee and is utilized to cover unforeseen expenses that arise during the fiscal year within the entire operating budget.

BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$0	\$0	\$0	\$0	\$0	0.0%
Expenses	\$29,500	\$75,000	\$75,000	\$75,000	\$0	0.0%
Total	\$29,500	\$75,000	\$75,000	\$75,000	\$0	0.0%

comparisons made using the Town Admin budget

Budget Statement:

The FY19 appropriation is level funded.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

comparisons made using the Town Admin budget

Goals:

To ensure the effective operation of Town government in the event of unforeseen expenses which cannot be covered by line items within the budget as approved at Town Meeting.

Departmental Budgets

RESERVE FUND - 132 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5780 Reserve Fund	\$29,500.00	\$75,000.00	\$75,000.00	\$75,000.00
The reserve fund is utilized to cover unforeseen expenses throughout the budget				
EXPENSES TOTAL	\$29,500.00	\$75,000.00	\$75,000.00	\$75,000.00
DEPARTMENTAL TOTAL	\$29,500.00	\$75,000.00	\$75,000.00	\$75,000.00

Departmental Budgets

TOWN ACCOUNTANT - 135 - SUMMARY

Department Description:

The Town Accountant has the legal obligation to oversee all financial activity of the municipality, thus playing a critical role in the system of statutory checks and balances established to safeguard local assets. The office serves as an internal service department processing all invoices and reviewing all payrolls; reconciles cash, receivables and special fund balances with the Treasurer/Collector; assists/advises the Town Administrator on financial matters, specifically, budgetary, M.G.L.'s, and Town Meeting warrant preparation; is responsible for timely and accurate submission of all reports required by the State; assists in the preparation of the Tax RECAP; and prepares other reports and financial analysis as required to ensure a successful annual audit.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$134,722	\$129,758	\$146,120	\$133,994	\$4,236	3.3%
Expenses	\$19,900	\$22,879	\$23,265	\$21,670	-\$1,209	-5.3%
Equipment	\$0	\$0	\$2,000	\$0	\$0	0.0%
Total	\$154,622	\$152,637	\$171,385	\$155,664	\$3,027	2.0%

comparisons made using the Town Admin budget

Budget Statement:

The Accounting Department is seeking funding for the Assistant Town Accountant. This position will alleviate the need for an Accounting Clerk. This request will not be fulfilled in the FY19 budget due to union bargaining requirements under the current CBA.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	1.0	1.0	1.0	0.0
Clerical	1.4	1.0	1.0	1.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	2.4	2.0	2.0	2.0	0.0

comparisons made using the Town Admin budget

Goals:

The Accounting Department is looking to put into place a number of efficiencies. Prior to FY19, the department will implement a number of these new processes. Various areas of efficiency include: payroll, accounts payable, revenue projections and contract maintenance.

TOWN ACCOUNTANT - 135 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Accounting Department consists of two (2) full time employees. The Town Accountant, who is appointed by the Town Adminsitrator, and the Administrative Assistant, who is also appointed by the Town Adminsitrator and is a member of the local bargaining unit, Grafton Municipal Employees Association. The Accounting Department is responsible for overseeing all financial activity in town.

Departmental Budgets

TOWN ACCOUNTANT - 135 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head Salary The Town Accountant serves as full-time Department Head.	\$84,000.01	\$85,680.00	\$87,394.00	\$87,394.00
5113 Administrative Personnel The Accounting department budgets 1 FTE that assist the Town Accountant with payable and payroll preparation, reporting, journal entries and other duties as required to meet departmental goals.	\$42,504.03	\$42,478.00	\$0.00	\$46,000.00
5125 Assistant The Assistant Town Accountant is a full-time position appointed by the Board of Selectmen and reports directly to the Accountant. The Assistant provides support in managing all aspects of the Department.	\$0.00	\$0.00	\$60,000	\$0.00
5126 Assistant Stipend Annual stipend for the Assistant Accountant	\$7,080.00	\$1,000.00	\$0.00	\$0.00
5130 Overtime Overtime is budgeted but only used in unusual circumstances to meet departmental goals within deadlines.	\$1,137.66	\$600.00	\$600.00	\$600.00
PERSONNEL TOTAL	\$134,721.70	\$129,758.00	\$147,994.00	\$133,994.00

Departmental Budgets

TOWN ACCOUNTANT - 135 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5240 Repair and Maintenance Monthly maintenance of printer (\$300) and misc. repairs if needed (Xerox maintenance kit = \$319.00)	\$247.80	\$1,189.00	\$750.00	\$619.00
5300 Professional and Technical Annual maintenance of financial software(\$10,536) and consultant(\$6,000) - to complete high level review to ensure town's compliance with DOR review requirements.	\$15,934.24	\$17,190.00	\$18,000.00	\$16,536.00
5330 Conference/Seminar Fees Annual MMAAA Education Program, June or Fall MMAAA Conference and/or misc. training, i.e., Municipal Law Update,	\$750.00	\$1,000.00	\$1,000.00	\$1,000.00
5420 Office Supplies Toner cartridges (\$1,200), warrants supplies (\$300), 1099 forms (\$200), misc. binders, calc tapes, supplies (\$350)	\$1,682.52	\$2,050.00	\$2,050.00	\$2,050.00
5710 Instate Travel Annual MMAAA Education Program, June or Fall MMAAA Conference and/or misc. training, i.e., Municipal Law Update, Career Track, MCPPO, DOR, or DOE workshops	\$1,100.57	\$1,000.00	\$1,000.00	\$1,000.00
5730 Dues and Memberships Mass. Gov. Finance Officers (Acct), M.M.A.A.A. (Acct & Asst), Mass. Sch. Bus. Off. Assn. (Accountant)	\$185.00	\$450.00	\$465.00	\$465.00
EXPENSES TOTAL	\$19,900.13	\$22,879.00	\$23,265.00	\$21,670.00

Departmental Budgets

TOWN ACCOUNTANT - 135 - DETAIL

EQUIPMENT

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5880 New Equipment	\$0.00	\$0.00	\$2,000.00	\$0.00
In anticipation of need for replacemnet equipment.				
EQUIPMENT TOTAL	\$0.00	\$0.00	\$2,000.00	\$0.00
DEPARTMENT TOTAL	\$154,621.83	\$152,637.00	\$171,259.00	\$155,664.00

Departmental Budgets

ASSESSOR - 141 - SUMMARY

Department Description:

The Assessors Department is responsible for maintaining databases of all of the properties, determining the property values and classifying all of the property in the Town. The Department grants abatements and exemptions when applicable and is responsible for administering excise taxes. The Assessors Department is responsible for conducting property inspections upon sale, construction, and as part of DOR required cyclical program.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$145,105	\$149,995	\$156,925	\$156,805	\$6,810	4.5%
Expenses	\$25,991	\$26,460	\$41,340	\$41,340	\$14,880	56.2%
Equipment	\$5,880	\$0	\$0	\$0	\$0	0.0%
Total	\$176,975	\$176,455	\$198,265	\$198,145	\$21,690	12.3%

comparisons made using the Town Admin budget

Budget Statement:

Department is seeking funds to ensure inspections of Real Estate and Personal Property are accurate for fair and equitable valuations, as required by Massachusetts General Law. Personal Property to be done by consultant RRC, due to the complexity of valuing Personal Property. When RRC has been used in the past, there has been a 46% increase, on average, in new growth captured. The Department is requesting the moneys for Field Review and support be added back to our budget, because of a significant increase in sales and building permits inspections required. The increase in P&T is directly related to the increased cost for moving to Vision software for property records management.

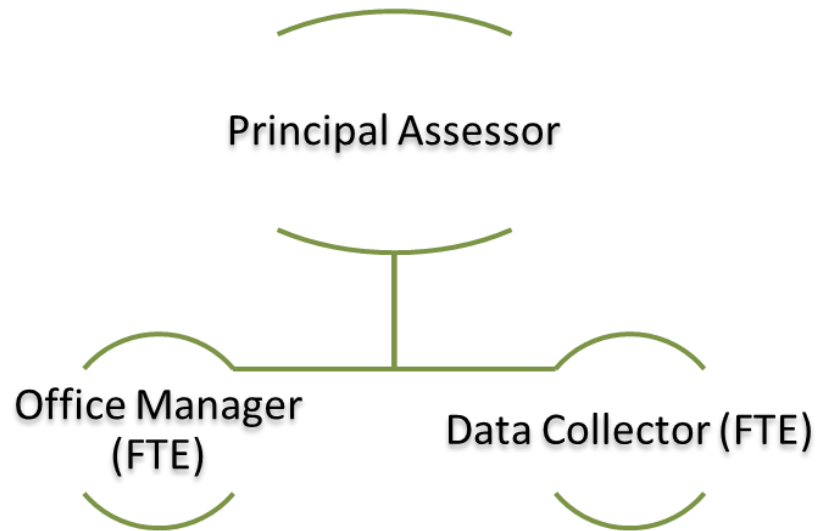
Departmental Budgets

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	1.0	1.0	1.0	0.0
Clerical	2.0	2.0	2.0	2.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	3.0	3.0	3.0	3.0	0.0

comparisons made using the Town Admin budget

Goals: The department's goal to ensure all Data has converted correctly from state CAMA to Vision. A combination of a full field/desktop review is required. To continue Outreach information sessions regarding available exemptions for tax relief. Educate Assessing staff through workshops, seminars and courses on new laws and procedures required by the DOR.

ASSESSOR - 141 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Principal Assessor as chief revenue officer for the Town is responsible for the valuation of real and personal property for the purpose of levying the property tax, meeting the Commissioner of Revenue's re-certification requirements, setting the town tax rate, processing abatements and exemptions, calculating new growth, and administering the Massachusetts General Laws relative to taxation. The Principal Assessor is appointed by the Town Administrator and affirmed by the Board of Selectmen. The Data Collector and Office Manager are both appointed by the Town Administrator and are members of the local bargaining unit, the Grafton Municipal Employee Association.

Departmental Budgets

ASSESSOR - 141 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5111 Elected/Appointed Boards There are 3 appointed members for the Board of Assessors. They each receive a stipend which this line item covers.	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
5112 Department Head Salary Full time Department Head	\$67,167.79	\$65,000.00	\$66,300.00	\$66,300.00
5113 Administrative Personnel The Assessing department employs two full-time staff that serve the public in managing excise abatements, data entry, and answering a variety of complex assessment related inquiries. Complete inspections on sales, building permits, and cyclical inspections required for accurate valuations on all properties and to be in compliance with the DOR regulations.	\$74,724.59	\$81,695.00	\$87,325.00	\$87,325.00
5130 Overtime Overtime is budgeted but only for emergency needs or off hour inspections.	\$712.50	\$800.00	\$800.00	\$680.00
5140 Longevity Pursuant to the contract with GMEA, one employee is eligible for longevity.	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
PERSONNEL TOTAL	\$145,104.88	\$149,995.00	\$156,925.00	\$156,805.00

Departmental Budgets

ASSESSOR - 141 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5300 Professional and Technical	\$20,681.00	\$13,175.00	\$24,900.00	\$24,900.00
Vision software annual maintenance & support \$7,648				
RRC software annual maintenance & support \$1500				
Registry of Deeds \$400, MLS Subscription \$350				
Assessor map update \$5000 (FY17 = \$4250)				
Field Card/Field Review Verification - \$10k				
5315 Interim Year Adjustments	\$1,000.00	\$7,000.00	\$12,000.00	\$12,000.00
Wireless utility valuation \$1,000				
Commercial/Industrial Adjustments \$6,000				
RRC Personal Property valuation & adjustments \$5,000				
5330 Conference/Seminar Fees	\$1,679.00	\$2,000.00	\$1,500.00	\$1,500.00
MAAO Conferences \$200, WCAA meetings/workshops \$425,				
MAA/IAAO classes \$1,185, Leg update \$100, clerk workshops \$90				
5420 Office Supplies	\$1,474.06	\$1,650.00	\$1,250.00	\$1,250.00
Pens, colored paper for certificates and duplication of applications,				
file folders, binders, page dividers, labels used for abutters lists,				
disks, report covers for Appellate Tax Board (ATB).				
5710 Instate Travel	\$922.45	\$2,400.00	\$1,450.00	\$1,450.00
Mileage reimbursement for school, lodging expenses for schooling				
and conferences.				
5730 Dues and Memberships	\$234.00	\$235.00	\$240.00	\$240.00
WCAA \$84, MAAO \$150				
EXPENSES TOTAL	\$25,990.51	\$26,460.00	\$41,340.00	\$41,340.00

Departmental Budgets

ASSESSOR - 141 - DETAIL

EQUIPMENT

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5857 Res. Field Card Verification	\$5,880.00	\$0.00	\$0.00	\$0.00
This funding has been moved to the Professional & Technical line in the Assessors Budget.				
EQUIPMENT TOTAL	\$5,880.00	\$0.00	\$0.00	\$0.00
DEPARTMENT TOTAL	\$176,975.39	\$176,455.00	\$198,265.00	\$198,145.00

Departmental Budgets

TREASURER/COLLECTOR - 145 - SUMMARY

Department Description:

The Treasurer/Collector's Office manages the collection of all Town revenues, and pays vendors and payroll per Town warrants. The Office is also responsible for the management of all Town investments, borrowing for capital projects, and monitoring real estate balances. When necessary the Office places properties into Tax Title for non-payment.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$222,988	\$244,955	\$255,106	\$255,106	\$10,151	4.1%
Expenses	\$88,379	\$79,128	\$78,506	\$77,462	-\$1,666	-2.1%
Equipment	\$345	\$500	\$500	\$500	\$0	0.0%
Total	\$311,712	\$324,583	\$334,112	\$333,068	\$8,485	2.6%

comparisons made using the Town Admin budget

Budget Statement:

The budet needs for the department are unchanged from FY18, only minor vendor cost increases are sought.

Departmental Budgets

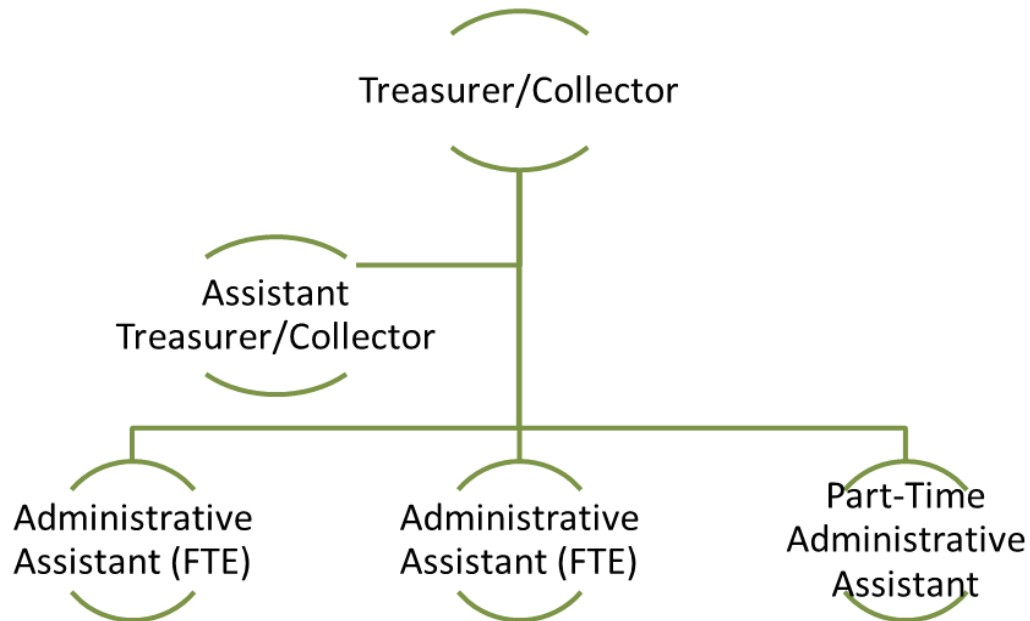
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	1.0	1.0	1.0	0.0
Clerical	3.0	2.6	2.6	2.6	0.0
Professional/Technical	1.0	1.0	1.0	1.0	0.0
Total	5.0	4.6	4.6	4.6	0.0

comparisons made using the Town Admin budget

Goals:

The Treasurer/Collector's Office is committed to achieving a high standard of service to the public and municipal employees. Our goal is to ensure the financial stability of the Town through the vigilant monitoring of all revenues and expenses, as well as aggressively collecting any outstanding receivables due. We work tirelessly to safeguard all Town investments and ensure that municipal funds are deposited and invested using the principles of Security, Liquidity, and Yield. We actively seek the most cost efficient sources available when borrowing for capital projects authorized by Town Meeting. The systems and procedures we have in place within the office represent the best use of staffing and the most effective use of resources, thus enabling our office to achieve our goal. The FY17 Real Estate collection rate was 100% collected. Of that, 99.525% was collected during the billing period, and 0.475% that remained (approx. \$180k) was placed into tax title.

TREASURER/COLLECTOR - 145 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Treasurer/Collector is responsible for the custody and investment of all Town funds, collection of local taxes, maintaining Trust Funds, processing of tax title takings, as well as the short and long-term borrowing of funds in support of Town operations. The Treasurer/Collector is appointed by the Town Administrator for a 3-year term. The Assistant Treasurer/Collector is appointed by the Town Administrator and is responsible for department functions in the absence of the Treasurer/Collector. There are two (2) full-time employees in the office who are responsible for processing bills and turnover to the Town Accountant each day. There is a part-time employee who performs similar duties and may work more hours when collection volume is high. All three administrative positions are members of the local bargaining unit, the Grafton Municipal Employee Association.

Departmental Budgets

TREASURER/COLLECTOR - 145 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head Salary Department Head Salary	\$74,107.80	\$78,443.04	\$81,581.00	\$81,581.00
5113 Administrative Personnel The Department consists of 2.65 FTE clerks who are responsible for collecting all town revenues and general service to the public.	\$93,535.60	\$108,036.00	\$113,933.00	\$113,933.00
5125 Assistant Treasurer/Collector The Assistant Treasurer/Collector is a full-time position appointed by the Board of Selectmen and reports directly to the Treasurer/Collector. The Assistant provides support in managing all aspects of the Department.	\$49,894.25	\$50,892.90	\$51,911.00	\$51,911.00
5129 Stipend Stipend for the Treasurer/Collector and Assistant certification.	\$1,397.23	\$1,500.00	\$1,500.00	\$1,500.00
5130 Overtime The Department is open until 7PM on Tuesday evenings which requires funding for regular overtime. In addition given the volume of work performed by the office, special projects and busy times during the year require more hours.	\$1,971.84	\$4,000.00	\$4,000.00	\$4,000.00
5140 Longevity Pursuant to the contract with GMEA, one employee is eligible for longevity.	\$2,080.93	\$2,083.00	\$2,181.00	\$2,181.00
PERSONNEL TOTAL	\$222,987.65	\$244,954.94	\$255,106.00	\$255,106.00

Departmental Budgets

TREASURER/COLLECTOR - 145 - DETAIL

EXPENSES Page 1 of 2

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5240 Repair and Maintenance The repair and maintenance line item is used to pay the service contract on our Xerox printer. The estimated monthly fee for FY19 is \$24.98 per month.	\$229.20	\$274.00	\$300.00	\$300.00
5300 Professional and Technical This line is used to pay vendors including bill printers/postage, the T/C's share of the financial software expenses, and other outsourced services. The increase represents budget re-allocation of "Public Officials Performance Bond" premiums required for both the T/C and Assistant T/C. Line includes cost for Continuing Disclosure filing, which is required to be filed annually with the Municipal Securities Rulemaking Board. We currently have 13 outstanding bonds on 9 different projects.	\$41,731.30	\$57,575.00	\$57,402.00	\$57,402.00
5330 Conference/Seminar Fees This item is used to pay the cost of registration fees for seminars, conferences & classes attended by all staff.	\$435.00	\$934.00	\$934.00	\$736.00
5415 Tax Title Expense The Tax Title Expense is used for advertising costs, recording fees and other expenses incurred in the annual tax taking process. Plus, MGL 60:50B requirements need budget funding of at least \$7,440 (93 parcels @ \$80 each).	\$40,591.25	\$13,900.00	\$13,740.00	\$13,140.00
5420 Office Supplies Office Supplies including printed envelopes, pens, pencils, note pads, binders, file folders, tabs, stampers, ink, calculator tapes and ribbons, calendars, staples, and paper clips.	\$4,122.93	\$4,695.00	\$4,695.00	\$4,695.00

Departmental Budgets

TREASURER/COLLECTOR - 145 - DETAIL

EXPENSES Page 2 of 2

Line Item	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	FY19	TOWN ADMIN.
5710 Instate Travel	\$904.38	\$1,300.00	\$1,000.00		\$754.00
Expenses for mileage, meals and hotels costs for seminars, conferences & classes attended by all staff.					
5730 Dues and Memberships	\$365.00	\$450.00	\$435.00		\$435.00
The Treasurer/Collector and Assistant are members of the MCTA, Worcester County CTA and MGFOA - the office also annually renews to receive VERIBANC bank rating info.					
EXPENSES TOTAL		\$88,379.06	\$79,128.00	\$78,506.00	\$77,462.00

TREASURER/COLLECTOR - 145 - DETAIL

EQUIPMENT

Line Item	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	FY19	TOWN ADMIN.
5880 New Equipment	\$344.95	\$500.00	\$500.00		\$500.00
This line is used each year in anticipation of needing to update & replace outdated office equipment.					
EQUIPMENT TOTAL		\$344.95	\$500.00	\$500.00	\$500.00
DEPARTMENT TOTAL		\$311,711.66	\$324,582.94	\$334,112.00	\$333,068.00

Departmental Budgets

LEGAL - 151 - SUMMARY

Department Description:

The Legal Department serves to proactively protect the interests of the Town and defend against any lawsuits in which the Town may be named. The Town contracts for legal services on an annual basis.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$0	\$0	\$0	\$0	\$0	0.0%
Expenses	\$110,954	\$120,000	\$108,000	\$108,000	-\$12,000	-10.0%
Total	\$110,954	\$120,000	\$108,000	\$108,000	-\$12,000	-10.0%

comparisons made using the Town Admin budget

Budget Statement:

The FY19 budget shows a slight reduction in labor counsel costs as both town and police contracts were settled in FY18, lasting through FY20.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

comparisons made using the Town Admin budget

Goals:

To continue to protect the interests of the Town.

Departmental Budgets

LEGAL - 151 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5301 Professional and Technical This line item covers general and specialized counsel expenses.	\$100,438.95	\$100,000.00	\$98,000.00	\$98,000.00
5302 Professional and Technical This line item covers labor counsel expenses. This line is reduced because contracts were settled last fiscal year, lasting through FY20.	\$10,514.87	\$20,000.00	\$10,000.00	\$10,000.00
EXPENSES TOTAL	\$110,953.82	\$120,000.00	\$108,000.00	\$108,000.00
DEPARTMENT TOTAL	\$110,953.82	\$120,000.00	\$108,000.00	\$108,000.00

Departmental Budgets

HUMAN RESOURCES - 153 - SUMMARY

Department Description:

The Human Resources department ensures that the Town has a skilled, competent and diverse workforce that will work to meet the Town's goals. Health insurance and payroll functions are covered within this department.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$34,638	\$37,278	\$36,110	\$36,110	-\$1,168	-3.1%
Expenses	\$26,152	\$32,700	\$36,200	\$35,900	\$3,200	9.8%
Total	\$60,790	\$69,978	\$72,310	\$72,010	\$2,032	2.9%

comparisons made using the Town Admin budget

Budget Statement:

All costs associated with the Human Resource's Department are located within this line item. A performance increase has been budgeted for the Human Resources Analyst. The increase in the expenses is due to an increase in cost for the management of our time and attendance system.

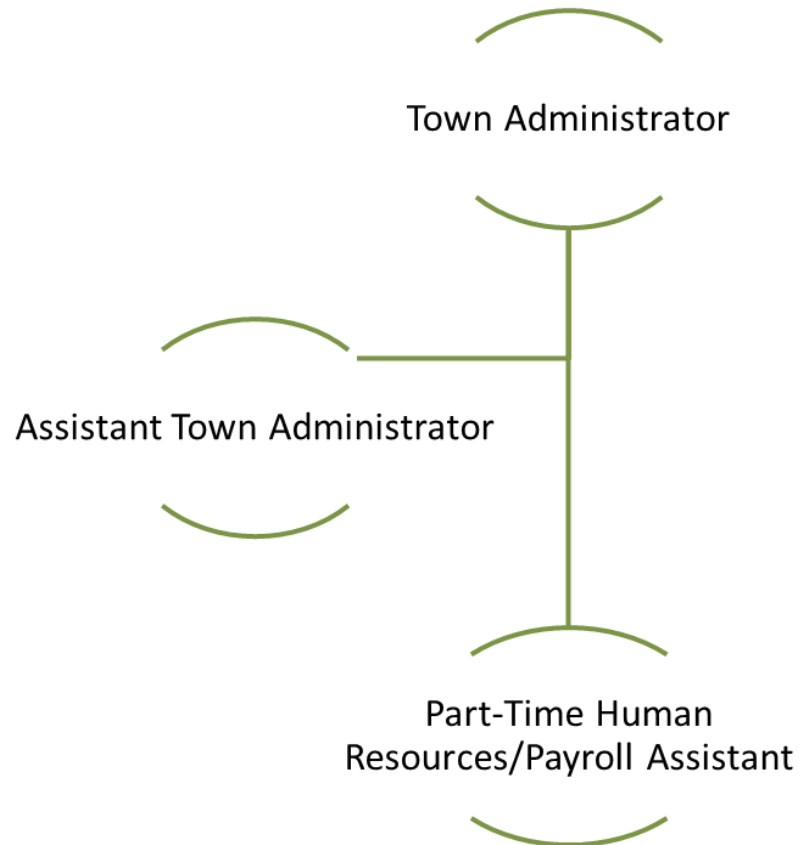
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	1.0	1.0	1.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	1.0	1.0	1.0	0.0

comparisons made using the Town Admin budget

Goals:

The goal is to enhance service to the citizens by hiring and retaining the best employees, increasing productivity and job satisfaction through the planning and administering of personnel programs, wellness initiatives and healthcare benefits.

HUMAN RESOURCES - 153 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Human Resources Department is managed by the Town Administrator who has the hiring and firing authority for all positions within town administration. Payroll and benefits are managed day to day by a part-time assistant who is directly supervised by the Assistant Town Administrator. The Assistant Town Administrator is responsible for recruitment procedures and interviewing for vacant positions. This department is responsible for the administration of all benefits and bi-weekly payroll oversight.

Departmental Budgets

HUMAN RESOURCES - 153 - DETAIL

PERSONNEL

Line Item		FY17 ACTUAL	FY18 BUDGET	FY19	
				DEPT. REQUEST	TOWN ADMIN.
5100	Temporary Personnel Covers the wages of a temporary staff and/or interns .	\$0.00	\$4,000.00	\$2,000.00	\$2,000.00
5113	Administrative Personnel Wages for the part-time human resources/payroll analyst.	\$34,638.36	\$33,278.00	\$34,110.00	\$34,110.00
PERSONNEL TOTAL		\$34,638.36	\$37,278.00	\$36,110.00	\$36,110.00

Departmental Budgets

HUMAN RESOURCES - 153 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5200 Temporary Staff Services Covers the expenses related to contracting with a temporary staffing firm if needed.	\$0.00	\$1,000.00	\$500.00	\$500.00
5300 Professional & Technical Services Covers the Payroll and Time/Attendance System's expenses.	\$25,869.69	\$31,000.00	\$35,000.00	\$35,000.00
5330 Conferences/Seminar Fees Human Resources seminars and other trainings.	\$0.00	\$300.00	\$300.00	\$100.00
5420 Office Supplies Supplies for the office.	\$282.22	\$250.00	\$250.00	\$250.00
5710 Travel Travel to and from trainings and seminars.	\$0.00	\$150.00	\$150.00	\$50.00
EXPENSES TOTAL	\$26,151.91	\$32,700.00	\$36,200.00	\$35,900.00
DEPARTMENTAL TOTAL	\$60,790.27	\$69,978.00	\$72,310.00	\$72,010.00

Departmental Budgets

M.I.S./G.I.S. - 155 - SUMMARY

Department Description:

The Management Information Systems/Geographic Information Systems (M.I.S./G.I.S.) Department manages the Town's Information Technology infrastructure and systems. The IT oversight functions are under the Town Administrator with daily responsibilities allocated to an IT consulting firm. This budget includes \$37,000 to cover the cost of a consulting firm.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Expenses	\$100,665	\$80,000	\$122,310	\$122,310	\$42,310	52.9%
Equipment	\$11,752	\$12,000	\$12,000	\$11,000	-\$1,000	-8.3%
Total	\$112,417	\$92,000	\$134,310	\$133,310	\$42,310	44.9%

comparisons made using the Town Admin budget

Budget Statement:

This budget provides the needed resources to continue to ensure an effective and secure network IT environment for the Town. GIS updates, web hosting and annual data enhancements. The Town hired an IT consultant to service all Town IT needs in FY18, thus the elimination of the personnel line in the MIS/GIS budget. There is a significant increase in the expense maintenance line due to the purchase of a town-wide permitting software to increase efficiency and effectiveness of permitting departments.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.1	0.1	0.1	0.1	0.0
Total	0.1	0.1	0.1	0.1	0.0

comparisons made using the Town Admin budget

Goals:

Continue the technology refresh/placement program for all computers. Provide timely support to users with IT problems. Support the full utilization of the Fiber Municipal Area Network. Assist with the automation of business processes as requested by departments.

Departmental Budgets

M.I.S./G.I.S. - 155 - DETAIL

EXPENSES				FY19	
Line Item		FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.
5249	IT Maintenance	\$98,664.78	\$60,000.00	\$105,310.00	\$105,310.00
	Virtual Town Hall Website Hosting - \$5,850. Docushare Annual Maintenance - \$2,200. Symantec antivirus TH - \$3,560. Eng. Potter Maintenance and Supplies - \$3,700. Consultatnt Fee for year (Coghlin) - \$37,000. Software upgrades on various systems and unforseen IT related maintenance issues - \$20,000. Permitting Software for all town departments - \$33,000.				
5275	G.I.S. Equipment Maintenance	\$2,000.00	\$20,000.00	\$17,000.00	\$17,000.00
	Web hosting fee-\$2,000; annual projects & annual licensing-\$15000				
EXPENSES TOTAL		\$100,664.78	\$80,000.00	\$122,310.00	\$122,310.00

M.I.S./G.I.S. - 155 - DETAIL

EQUIPMENT		FY19			
Line Item		FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.
5880	New Equipment	\$11,752.00	\$12,000.00	\$12,000.00	\$11,000.00
	Replacement equipment as needed.				
EQUIPMENT TOTAL		\$11,752.00	\$12,000.00	\$12,000.00	\$11,000.00
DEPARTMENTAL TOTAL		\$112,416.78	\$92,000.00	\$134,310.00	\$133,310.00

Departmental Budgets

COPIERS - 156 - SUMMARY

Department Description:

This departmental account is used to manage the leasing and rental of copy machine workstations throughout the Municipal Center.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$0	\$0	\$0	\$0	\$0	0.0%
Expenses	\$18,517	\$26,500	\$26,500	\$26,500	\$0	0.0%
Total	\$18,517	\$26,500	\$26,500	\$26,500	\$0	0.0%

comparisons made using the Town Admin budget

Budget Statement:

This budget is based on historical usage trends and is level funded in FY19.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

comparisons made using the Town Admin budget

Goals:

To better track the usage of copiers and printers throughout the Municipal Center, and to develop a multi-prong strategy to reduce the amount of paper used in Town operations.

Departmental Budgets

COPIERS - 156 - DETAIL

EXPENSES				FY19	
Line Item		FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.
5270	Rental and Leases Base Charges for following depts: DPW - \$300. Clerk/Mailroom - \$750. Building Inspector - \$300. Planning Dept - \$350. Assessor - \$250. Total monthly cost = \$1,950.	\$18,517.47	\$25,000.00	\$25,000.00	\$25,000.00
5700	Other Charges and Rentals This line covers the cost of toner and other supplies for the copiers plus billable printing fees beyond the monthly base lease price.	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
EXPENSES TOTAL		\$18,517.47	\$26,500.00	\$26,500.00	\$26,500.00
DEPARTMENTAL TOTAL		\$18,517.47	\$26,500.00	\$26,500.00	\$26,500.00

Departmental Budgets

TOWN CLERK - 161 - SUMMARY

Department Description:

The Town Clerk keeps official Town records, issues licenses, administers the electoral process consistent with the Town Charter, Town By-Laws, State and Federal Law and provides public information in an efficient and courteous manner. Additional responsibilities include the recording of a variety of official records and permanent documents, issuance of vital records and recording Town Meeting action. The office is also responsible for the administration of the Board of Registrars.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$123,363	\$147,143	\$151,097	\$106,097	-\$41,046	-27.9%
Expenses	\$6,214	\$7,810	\$9,175	\$6,975	-\$835	-10.7%
Total	\$129,577	\$154,953	\$160,272	\$113,072	-\$41,881	-27.0%

comparisons made using the Town Admin budget

Budget Statement:

The increases to the Town Clerk's budget are to account for pay increases from settling the contract with the Union, keeping the Assistant position funded to hire in FY 19 and updating office furniture used on a regular basis by employees and the public that is falling apart. In the FY19 budget, the Assistant Town Clerk position will remain vacant due to lack of funding.

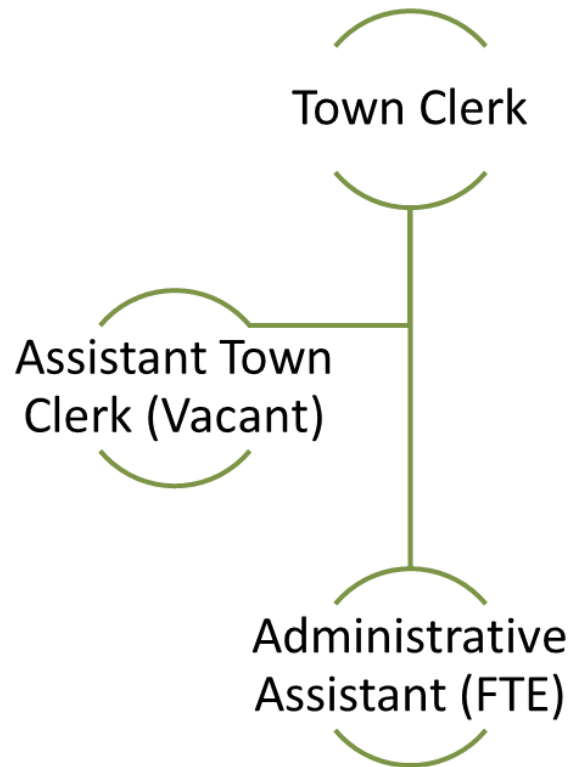
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	1.0	1.0	1.0	0.0
Clerical	2.0	2.0	2.0	1.0	-1.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	3.0	3.0	3.0	2.0	-1.0

comparisons made using the Town Admin budget

Goals:

Goals for the Town Clerk's office are to continue to run an efficient and effective office that is customer service oriented to everyone we encounter. To modernize the offices processes and programs, including updating to more current software that allows employees and residents access to more information at any hours during the day. We will continue to focus on training and making it a priority so each person in the office is well versed in all aspects of our job.

TOWN CLERK - 161 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



Per Section 3-5 of the Town Charter, the Town Clerk is elected for a term of three (3) years. The Clerk is the keeper of vital statistics for the town; administers the oath of office to all persons elected or appointed to any town office, issues licenses and permits and manages the conduct of all elections. The Assistant Town Clerk position is currently vacant with no plans to fill in FY19. The Administrative Assistant is responsible for processing minutes and agendas, assisting walk-in customers and answering phone calls, processes census forms and prints licenses and vitals. The full-time Administrative Assistant is a member of the local bargaining unit, the Grafton Municipal Employee Association.

Departmental Budgets

TOWN CLERK - 161 - DETAIL

Line Item	PERSONNEL	FY17 ACTUAL	FY18 BUDGET	FY19	
				DEPT. REQUEST	TOWN ADMIN.
5112 Department Head Salary		\$64,153.53	\$60,662.82	\$58,140.00	\$58,140.00
The Town Clerk is a full-time elected position.					
5113 Administrative Personnel		\$45,320.55	\$42,764.00	\$44,457.00	\$44,457.00
Administrative personnel consist of one full-time employee: Administrative Assistant. Salary is based on CBA.					
5125 Assistant Town Clerk		\$10,756.09	\$40,216.36	\$45,000.00	\$0.00
The Assistant Town Clerk is a full-time position appointed by the Board of Selectmen and reports directly to the Town Clerk. The Assistant provides support in managing all aspects of the Department.					
5130 Overtime		\$1,633.05	\$2,000.00	\$2,000.00	\$2,000.00
This line item funds employee overtime when needed in accordance with the agreement with the GMEA					
5140 Longevity					
One Administrative person is eligible for longevity					
		\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
PERSONNEL TOTAL		\$123,363.22	\$147,143.18	\$151,097.00	\$106,097.00

Departmental Budgets

TOWN CLERK - 161 - DETAIL

EXPENSES		FY19		
Line Item		FY17 ACTUAL	FY18 BUDGET	DEPT. TOWN
5300 Professional and Technical		\$1,252.50	\$1,555.00	\$2,750.00 \$1,550.00
	Accela software maintenance for Town Clerk Package - \$1200			
	Microfilm Storage Fee - \$55			
	Bookbinding - \$300 (New - will now be budgeting for book binding every year)			
5330 Conference/Seminar Fees		\$1,486.00	\$400.00	\$1,160.00 \$1,160.00
	Registrations for 4 yearly conferences @ \$50.00 each (x 2 - Clerk & Assistant - \$400), Mentoring conferences (4 per year/\$15= \$60), IIMC conference (1 per year) \$900			
5420 Office Supplies		\$2,113.26	\$2,200.00	\$3,660.00 \$2,660.00
	Misc. Office Supplies (Folders, Notepads, Pens) \$825;			
	Binders for Vital Records \$500			
	Computer Supplies \$535; toner cartridges; Security paper for Vital Records \$300 (State Requirement). New table, desk, and 2 chairs \$500;			
5710 Instate Travel		\$947.23	\$3,140.00	\$1,190.00 \$1,190.00
	4 yearly Conferences @ \$350 each (\$2800); 2 Worc County Clerks Meetings @ \$70 each (\$280); IIMC meeting (\$1400)			
	Conferences and meetings are required to obtain certification.			
	Mileage plus lodging and meals			
5730 Dues and Memberships		\$415.00	\$515.00	\$415.00 \$415.00
	Membership in 5 professional associations. International Institute of Municipal Clerks (IIMC). New England Assoc. of City & Town Clerks Assoc. of Worcester County. MA Town Clerks Assoc.			
EXPENSES TOTAL		\$6,213.99	\$7,810.00	\$9,175.00 \$6,975.00
DEPARTMENT TOTAL		\$129,577.21	\$154,953.18	\$160,272.00 \$113,072.00

Departmental Budgets

ELECTION & REGISTRATION - 162 - SUMMARY

Department Description:

The Board of Registrars consists of four members. Three are appointed by the Selectmen as recommended by Town Committees. The Town Clerk serves as the fourth member. The Board supervises the qualification of persons to vote, certifies the names of registered voters on nomination papers and petitions, and holds hearings and decides all disputes relating to the qualifications of voters.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$19,101	\$13,475	\$23,275	\$23,275	\$9,800	72.7%
Expenses	\$17,394	\$14,000	\$22,150	\$22,150	\$8,150	58.2%
Total	\$36,496	\$27,475	\$45,425	\$45,425	\$17,950	65.3%

comparisons made using the Town Admin budget

Budget Statement:

Increases to the Election and Registration budget are due to increases in costs of updating the Census forms and including an insert to inform residents on Election and Town Meeting dates, along with increasing our Election Worker roster. Early Voting dates may also change from 11 days before to 21 days increasing costs for Election workers wages to cover the dates and times needed to be open.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.1	0.1	0.1	0.1	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.1	0.1	0.1	0.1	0.0

comparisons made using the Town Admin budget

Goals:

Goals of the Town Clerk's office will be to continue to ensure fair and impartial elections and Town Meetings and to work on establishing a better helpers on election days and introduce local government processes to younger students by visiting the elementary schools. In hopes of younger folks wanting to become more involved and knowledgeable.

Departmental Budgets

ELECTION & REGISTRATION - 162 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head Salary	\$600.00	\$800.00	\$800.00	\$800.00
Town Clerk's compensation for serving as Registrar as required by General Laws C. 41S. 19G. This represents an increase of \$200/yr. No increase has occurred in 10 years				
5116 Election Workers Wages	\$16,887.21	\$5,300.00	\$20,000.00	\$20,000.00
There are three scheduled during FY19, the Town election. One Town Election and two State Elections. The Town is separated into 5 precincts. Each precinct is staffed by a Warden, Clerk and 5 Inspectors . Town elections = \$4600. State Elections= \$4850. Balance is for Town Meeting checkers. Also included are wages for election workers needed to staff Early Voting for both biennial elections and mandatory yearly training.				
5124 Registrars				
There are 3 registrars and each receives an annual stipend of \$125.				
	\$125.00	\$375.00	\$375.00	\$375.00
5130 Overtime	\$1,489.13	\$1,500.00	\$2,100.00	\$2,100.00
This line item covers the overtime wages of the Office Manager related to elections, as well as set up costs.				
PERSONNEL TOTAL	\$19,101.34	\$7,975.00	\$23,275.00	\$23,275.00

Departmental Budgets

ELECTION & REGISTRATION - 162 - DETAIL

Line Item	EXPENSES	FY17 ACTUAL	FY18 BUDGET	FY19	
				DEPT. REQUEST	TOWN ADMIN.
5240 Repairs and Maintenance		\$1,455.25	\$1,650.00	\$300.00	\$300.00
	Service agreement on Accuvote Scanner Equipment--\$200 per unit for 7 units = \$1400 (2 year warranty for 2 years- decrease for this). The maintenance agreement includes once a year cleaning and support on election day. This budget also includes other misc. repair supplies on AccuVote machines (i.e. batteries, printer heads, etc.) - \$300				
5300 Professional and Technical		\$9,894.89	\$4,800.00	\$12,800.00	\$12,800.00
	Programming data cards for elections. AccuVote amount depends on the # of candidates--estimated \$1500 per election (3 elections- \$4500). Automark (handicap accessibility) for Town Election estimated \$800. State pays for 2 State elections. Print street list \$1,000). Police Services for elections estimated \$1500 per town election, \$2500 per state election (X 2 elections= \$5000).				
5420 Office Supplies		\$4,320.84	\$6,800.00	\$6,800.00	\$6,800.00
	Printing ballots for town election approx. \$3,000. (State pays for State elections). Election seals, election supplies, \$800. Census printing and mailing \$2,500. Computer supplies, ink cartridges, etc. \$500.				
5492 Food Other		\$1,723.25	\$750.00	\$2,250.00	\$2,250.00
	Food for election workers \$750 per election.				
EXPENSES TOTAL		\$17,394.23	\$14,000.00	\$22,150.00	\$22,150.00
DEPARTMENTAL TOTAL		\$36,495.57	\$21,975.00	\$45,425.00	\$45,425.00

Departmental Budgets

CABLE TV - 166 - SUMMARY

Department Description:

The Grafton Cable Television Oversight Committee provides general oversight of all cable access operations in the Town. Also, the Committee monitors the overall performance of both Charter Communications and Verizon with respect to their Grafton cable operations.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$0	\$0	\$0	\$0	\$0	0.0%
Expenses	\$3,027	\$3,900	\$2,800	\$2,800	-\$1,100	-28.2%
Total	\$3,027	\$3,900	\$2,800	\$2,800	-\$1,100	-28.2%

comparisons made using the Town Admin budget

Budget Statement:

Cable users pay a fee pursuant to the Town's agreement with the cable providers Charter and Verizon which is provided to the Town for use by the Cable

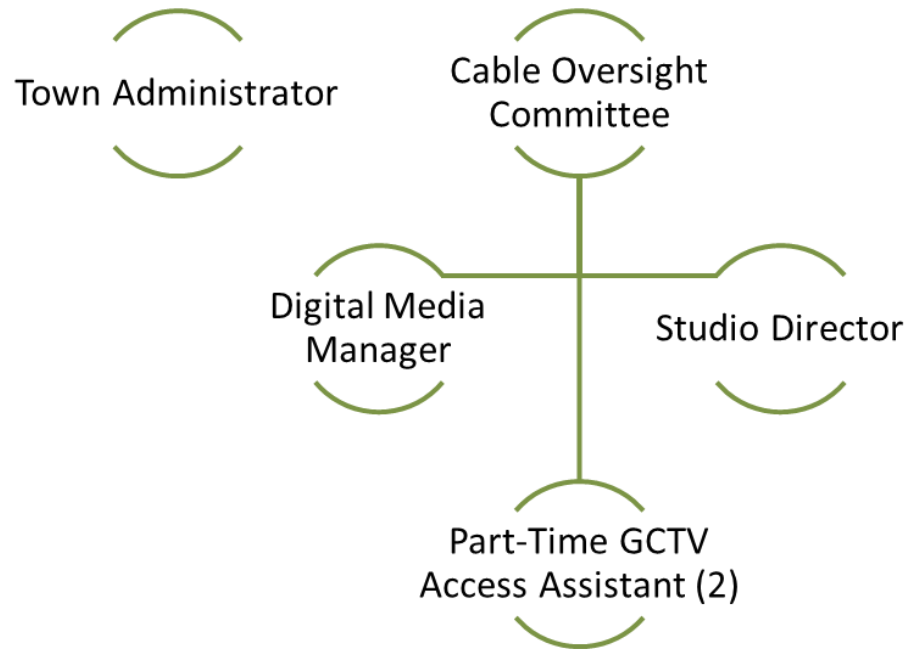
PERSONNEL			FY19		CHANGE
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

comparisons made using the Town Admin budget

Goals:

To continue to provide support to residents through advocacy with the cable companies and prudent management of cable TV franchise funds.

CABLE TV - 166 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The town cable television operations are funded from fees for both Charter and Verizon, per the licensing agreements. The Cable Oversight Committee controls the funds in those accounts in order to provide residents with an open and transparent view of their local government. The Digital Media Manager acts as a liaison between the Town and the Cable Committee, and also oversees the two part-time assistants who film various events, board and committee meetings. The Studio Director is paid by Charter directly, but assists in the studio with things like editing. The Digital Media Manager is appointed by the Town Administrator and is supervised by the Town Administrator.

Departmental Budgets

CABLE TV - 166 - DETAIL

EXPENSES		FY19			
Line Item		FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.
5300	Professional and Technical Studio support	\$14.95	\$100.00	\$50.00	\$50.00
5340	Communications Advertising for hearings	\$0.00	\$100.00	\$50.00	\$50.00
5420	Office Supplies Pens, folders, notepads, ink, DVD labels	\$661.99	\$900.00	\$700.00	\$700.00
5510	Equipment and Supplies Batteries for microphones, tapes, memory cards, DVDs	\$2,349.87	\$2,800.00	\$2,000.00	\$2,000.00
EXPENSES TOTAL		\$3,026.81	\$3,900.00	\$2,800.00	\$2,800.00
DEPARTMENTAL TOTAL		\$3,026.81	\$3,900.00	\$2,800.00	\$2,800.00

Departmental Budgets

CONSERVATION - 171 - SUMMARY

Department Description:

Chief among the Conservation Commission's responsibilities are the administration and enforcement of the Massachusetts Wetlands Protection Act, the Grafton Wetlands Protection Bylaw and the Grafton Stormwater Management Bylaw. Equally important is the Conservation Commission's mission to plan for natural resource protection, acquire important land and water areas, and manage these properties for conservation and passive recreation. Currently the Department oversees 850 acres of land. The Conservation department also lends significant staff technical support to the development of the Town's Green Communities designation application and compliance with the Town's MS4 permit.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$78,415	\$84,950	\$87,199	\$87,154	\$2,204	2.6%
Expenses	\$11,588	\$13,987	\$13,477	\$12,929	-\$1,058	-7.6%
Total	\$90,003	\$98,937	\$100,676	\$100,083	\$1,146	1.2%

comparisons made using the Town Admin budget

Budget Statement:

There is very little change in this budget from the prior year with the exception of the increase in administrative staff salary per the GMEA contract.

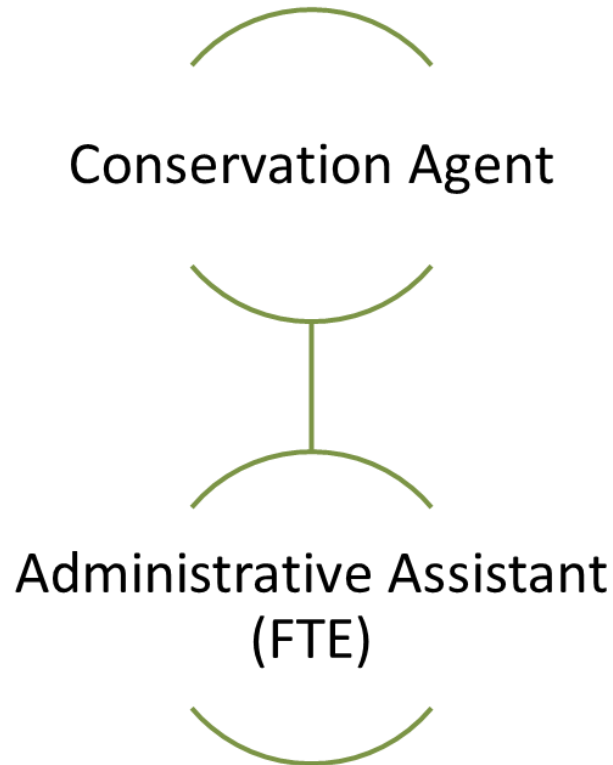
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	1.0	1.0	1.0	0.0
Clerical	0.6	1.0	1.0	1.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	1.6	2.0	2.0	2.0	0.0

comparisons made using the Town Admin budget

Goals:

Expand public use opportunities and improve public access to open space while protecting and enhancing the community's most valuable and most vulnerable natural resources; Improve property mapping and identify new opportunities for trail and sidewalk connectivity throughout town; Organize a land stewardship subcommittee of the Conservation Commission to establish management goals for Conservation properties that benefit wildlife habitat, rare species, water and air quality.

CONSERVATION- 171 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



Both the Conservation Agent and the Administrative Assistant work under the umbrella of the Land Use and Planning Department, which includes Planning and Conservation. Physically, those departments work in the same space and regularly collaborate on projects and tasks. The role of the Conservation Agent is to review permit applications for Wetlands Protection Act, Grafton Wetlands Bylaw and Grafton Stormwater Bylaw. In addition, They are responsible for monitoring projects for permit compliance, include ongoing construction site inspection and manage conservation properties. The Assistant processes permit applications, schedules public hearings, crafts agendas and takes minutes, and maintains all financial accounts for the department. The Assistant is a member of the local bargaining unit, the Grafton Municipal Employee Association.

Departmental Budgets

CONSERVATION - 171 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5127 Department Head Salary Conservation Agent - Total est salary \$63,549 (27.6% paid from fees in Wetlands Protection Act Revolving Account)	\$44,272.74	\$45,072.78	\$46,200.00	\$46,200.00
5113 Administrative Personnel The Conservation department employee's one full-time staff that serves the public in a variety of ways.	\$31,852.72	\$37,402.00	\$38,954.00	\$38,954.00
5130 Overtime This is overtime to cover evening meetings two or three times per month.	\$2,289.69	\$2,475.00	\$2,045.00	\$2,000.00
PERSONNEL TOTAL	\$78,415.15	\$84,949.78	\$87,199.00	\$87,154.00

Departmental Budgets

CONSERVATION - 171 - DETAIL

EXPENSES		FY19			
Line Item		FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.
5300	Professional and Technical	\$204.00	\$500.00	\$500.00	\$500.00
	Occasional use of consultant for Commission business or where 53G account cannot be used.				
5310	Lake Quinsigamond Commission	\$300.00	\$300.00	\$300.00	\$300.00
	Town membership fee - Lake Quinsigamond Commission				
5320	Conservation Land Maintenance	\$4,819.39	\$5,500.00	\$5,500.00	\$5,500.00
	Project Management on Conservation Land - habitat management, mowing, lime application, invasives control, trail maintenance, signage, surveying, and mapping.				
5330	Conference/Seminar Fees	\$670.00	\$2,090.00	\$2,145.00	\$1,897.00
	MACC Annual conference for 5 Commissioners and 2 Staff \$650; MACC Fall Conference for 3 Members \$190; EnviroCert Training \$750; Pesticide Applicator License Training \$175; MSMCP Annual meeting \$80; MACC Commissioner Training classes \$245				
5340	Communications	\$855.66	\$960.00	\$960.00	\$960.00
	Monthly cell phone reimbursement rate of \$30 per month; monthly data fee for wireless device for field work of \$50 per				
5420	Office Supplies	\$3,130.03	\$1,300.00	\$1,300.00	\$1,000.00
	Office supplies and supplies for field work \$200; Plotter supplies and maintenance \$800.				

Departmental Budgets

CONSERVATION - 171 - DETAIL

EXPENSES Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT.	TOWN
5710 In-State Travel Mileage For mileage reimbursement, meals, tolls, etc.	\$1,048.20	\$2,500.00	\$1,850.00	\$1,850.00
5730 Dues and Memberships Cost of annual dues \$672; cost of annual dues for MSMCP \$40; renewal fee for CESSWI \$50; NEWFS dues \$75.	\$561.00	\$837.00	\$922.00	\$922.00
EXPENSES TOTAL	\$11,588.28	\$13,987.00	\$13,477.00	\$12,929.00
DEPARTMENTAL TOTAL	\$90,003.43	\$98,936.78	\$100,676.00	\$100,083.00

PLANNING - 175 - SUMMARY

Department Description:

The Planning Department's mission is twofold: to provide professional advice and technical expertise to elected officials, appointed boards and committees, Town departments and citizens to assist in understanding and addressing key community issues and priorities; and to continue to focus on a long term commitment to economic vitality, environmental integrity, and development design through the highest quality planning, implementation and development review. The Planning Department initiates and coordinates planning studies such as the update to the Open Space & Recreation Plan and the Housing Production Plan and the recently completed North Grafton Transit Village Plan and Worcester Street Village Plan. Plans such as these guide policy and regulation changes to support various initiatives such protection of open space, encourage economic development, and the creation of affordable housing options. The Department also has been successful in obtaining grant funds to cover the cost of various studies or to support purchases of equipment for the town.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$178,728	\$196,117	\$235,451	\$205,451	\$9,334	4.8%
Expenses	\$9,352	\$10,450	\$13,050	\$13,050	\$2,600	24.9%
Total	\$188,080	\$206,567	\$248,501	\$218,501	\$11,934	5.8%

comparisons made using the Town Admin budget

Budget Statement: The Economic Development position funds will be included in this budget in FY19 and looking forward.

Departmental Budgets

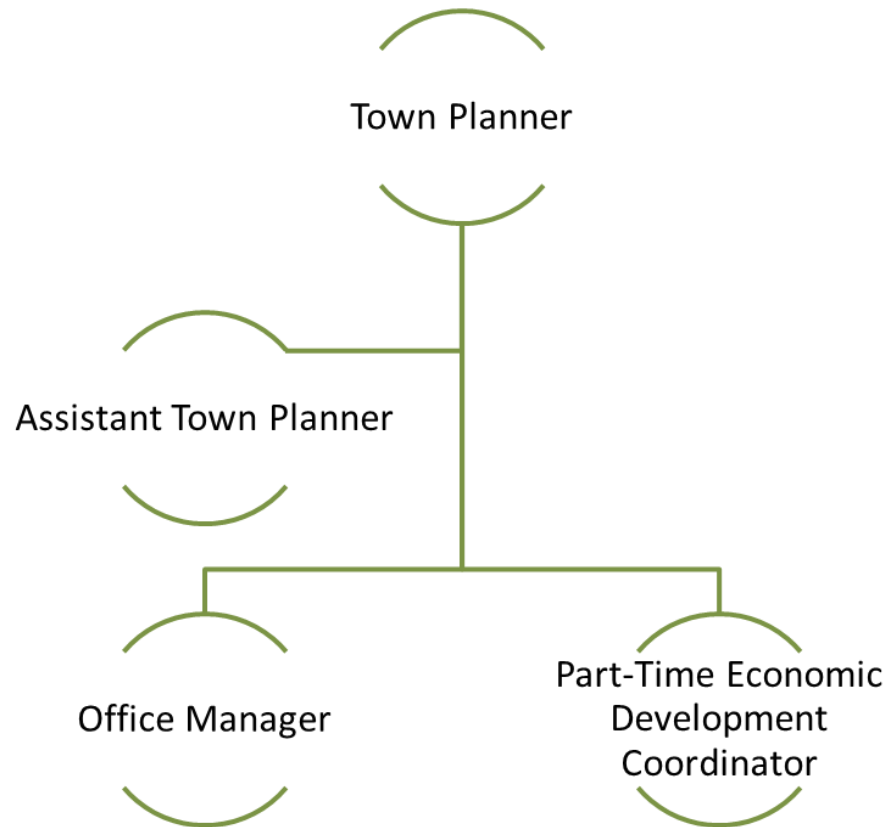
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	1.0	1.0	1.0	0.0
Clerical	1.0	1.0	1.3	1.3	0.3
Professional/Technical	1.0	1.0	1.0	1.0	0.0
Total	3.0	3.0	3.3	3.3	0.3

comparisons made using the Town Admin budget

Goals:

The Planning Department will work to impliment the recommendations of the North Grafton Transit Village Strategic Plan and the Worcester Street Village Plan to encourage economic developemnt and redevelopment. The Department will also work with the Affordable Housing Trust to complete and implment the Housing Production Plan that is slated to expire in June 2018. The Department will also support work of the Trust to develop affordable housing units. The Department will continue its work with the Planning Board to review and oversee development projects and to work on the prepartion of a zoning bylaw regualting recreational marijuana for consideration in the fall of 2018.

PLANNING- 175 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Town Planner oversees the operation of department; develops policies, regulations and bylaws governing land use and development. Coordinates residential and commercial development and oversees planning studies to support economic development. The Town Planner is appointed by the Town Administrator. The Assistant Town Planner drafts decisions for the Planning Board, provides staff support for the Affordable Housing Trust, tracks development projects and prepares maps and plans. The Office Manager is responsible for all departmental accounting activities, managing the department website, and posting agendas and taking minutes at Planning Board Meetings. The Office Manager is a member of the local bargaining unit, the Grafton Municipal Employee Association. New to the department in FY19 is a part-time Economic Development Coordinator, who will collaborate with the Planning Department and the Town Administrator's Office on increasing development and improving business relationships in town.

Departmental Budgets

PLANNING - 175 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head Salary This pays for a full-time Community Development Director based upon levels determined by the Town.	\$93,062.12	\$94,924.26	\$96,823.00	\$96,823.00
5113 Administrative Personnel This pays for a full-time Secretary/Bookkeeper, based on the existing union contract and \$4000 for a Planning Dept Intern. This line will also consist of the part-time Economic Development Coordinator at \$30,000. For FY19, the EDC position is funded at 50% due to unexpended funds in the article from delayed hiring.	\$40,776.07	\$47,128.00	\$77,128.00	\$62,128.00
5130 Overtime This pays for overtime for Planning Board meetings, special meetings and workshops (22-25/yr) for the Administrative position. Duties include assembling relevant materials and minute-taking. Also includes ZBA meetings.	\$2,606.88	\$2,400.00	\$2,400.00	\$2,400.00
5154 Assistant Planner This pays for a full-time Assistant based upon levels determined by the Town. FY 17 Actual reflects position being vacant for two months resulting in salary savings. FY19s request shows a \$15k reduction which is being paid by the Affordable Housing Trust.	\$42,283.07	\$51,665.04	\$59,100.00	\$44,100.00
PERSONNEL TOTAL	\$178,728.14	\$196,117.30	\$235,451.00	\$205,451.00

Departmental Budgets

PLANNING - 175 - DETAIL

Line Item	EXPENSES	FY17 ACTUAL	FY18 BUDGET	FY19	
				DEPT. REQUEST	TOWN ADMIN.
5300 Professional and Technical		\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
	This pays for outside technical review of items, including: technical assistance in grant administration and Planning Board initiatives.				
5330 Conference/Seminar Fees		\$750.00	\$600.00	\$3,100.00	\$3,100.00
	Attendance at annual conferences and planning workshops and participate in MMA Local Government Leadership and Management Program with Suffolk University.				
5340 Communications		\$1,343.00	\$1,300.00	\$1,300.00	\$1,300.00
	Pays for legal advertising for public hearings, public notices for proposed zoning amendments, additional public meetings not covered by an applicant project fees, and cell phone				
5420 Office Supplies		\$1,843.01	\$1,250.00	\$1,250.00	\$1,250.00
	This pays for all annual office supply costs including stationery, envelopes, printing and other general supplies/equipment.				
5650 Other Assessments		\$4,724.18	\$4,800.00	\$4,900.00	\$4,900.00
	This pays for the Town's annual assessment to CMRPC. CMRPC provides local planning assistance, as needed.				
5710 Instate Travel		\$61.82	\$500.00	\$400.00	\$400.00
	This reimburses employees for the use of their vehicles for Town business including site inspections and meetings.				
5730 Dues and Memberships		\$630.00	\$500.00	\$600.00	\$600.00
	This pays for membership and certification maintenance for professional staff in the APA, AICP, and the MAPD.				
EXPENSES TOTAL		\$9,352.01	\$10,450.00	\$13,050.00	\$13,050.00
DEPARTMENTAL TOTAL		\$188,080.15	\$206,567.30	\$248,501.00	\$218,501.00

Departmental Budgets

APPEALS BOARD - 176 - SUMMARY

Department Description:

To hear and decide appeals, petitions for variances in all districts, applications for expansion of non-conforming uses in accordance with the provisions of section 3.4.3.5, applications for special permits in those circumstances where the board is empowered to act as Special Permit Granting Authority under the provisions of this by-law. To also hear 40B - affordable housing cases.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$13,426	\$10,068	\$23,895	\$23,895	\$13,827	137.3%
Expenses	\$2,159	\$3,000	\$2,750	\$2,750	-\$250	-8.3%
Total	\$15,585	\$13,068	\$26,645	\$26,645	\$13,577	103.9%

comparisons made using the Town Admin budget

Budget Statement:

The personnel line is seeing a significant increase due to an increase in hours for the part-time administrative assistant. An additional 10 hours a week will be budgeted to handle the higher than usual case load. There are 5 current ongoing 40B cases and currently are hearing 1-2 40A cases per month.

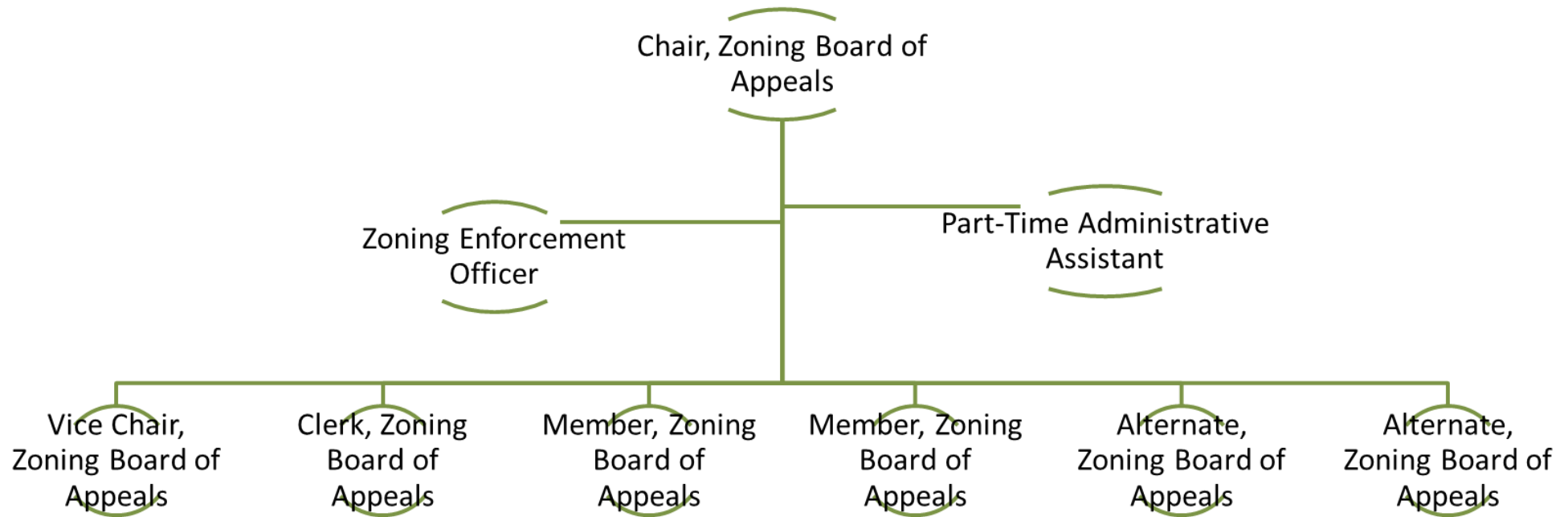
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.3	0.3	0.5	0.5	0.2
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.3	0.3	0.5	0.5	0.2

comparisons made using the Town Admin budget

Goals:

It is our goal to develop an appropriate fee structure that enables the ZBA department to be self-funded based on the 40A and 40B fees. Ideally, the fees being charged should equal the operating expenses of the department. We strive to get cases scheduled within a timely manner to facilitate the permitting process for the 40A cases.

APPEALS BOARD- 176 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Zoning Board of Appeals hears requests for variances and appeals under MGL Ch. 40A. The Zoning Enforcement Officer, who is also the Building Inspector, makes determinations which can be appealed to the 5 member Zoning Board of Appeals. The Board of Appeals is appointed by the Board of Selectmen and assisted by a part-time, non-union administrative assistant, who is supervised by the Zoning Enforcement Officer on a day-to-day basis. In FY17, the ZBA heard a total of 15 cases, with one new 40B project submission.

Departmental Budgets

APPEALS BOARD - 176 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5113 Administrative Personnel	\$13,426.30	\$10,068.42	\$23,895.00	\$23,895.00
This pays for a part-time assistant, 20-25hrs, or more, hours a week to process all 40A & 40B cases that come before the ZBA, due to the increased activity and 5 40B's in different stages				
PERSONNEL TOTAL	\$13,426.30	\$10,068.42	\$23,895.00	\$23,895.00

APPEALS BOARD - 176 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5340 Communications	\$1,272.00	\$2,500.00	\$2,250.00	\$2,250.00
This pays for legal notices posted in the Grafton News for all cases before the ZBA.				
5420 Office Supplies	\$886.64	\$500.00	\$500.00	\$500.00
This pays for all office supplies for the ZBA.				
EXPENSES TOTAL	\$2,158.64	\$3,000.00	\$2,750.00	\$2,750.00
DEPARTMENTAL TOTAL	\$15,584.94	\$13,068.42	\$26,645.00	\$26,645.00

Departmental Budgets

ECONOMIC DEVELOPMENT COMMISSION - 182 - SUMMARY

Department Description:

The mission of the Grafton Economic Development Commission is to promote and facilitate economic development and to enrich the quality of life by advancing Grafton's commercial, retail and industrial base.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$0	\$0	\$0	\$0	\$0	0.0%
Expenses	\$4,411	\$13,000	\$12,300	\$12,300	-\$700	-5.4%
Total	\$4,411	\$13,000	\$12,300	\$12,300	-\$700	-5.4%

comparisons made using the Town Admin budget

Budget Statement:

The FY19 budget shows a slight reduction in Conference/Seminar Fees based on historical trends.

PERSONNEL			FY19		CHANGE
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

comparisons made using the Town Admin budget

Goals:

The mission of the Grafton Economic Development Commission is to promote and facilitate economic development by attracting and retaining quality businesses and to enrich the quality of life by advancing Grafton's commercial, retail, and industrial base. In FY19, the EDC will have the support of a part-time Economic Development Coordinator, funded by October 2017 Town Meeting.

Departmental Budgets

ECONOMIC DEVELOPMENT COMMISSION - 182 - DETAIL

Line Item	EXPENSES	FY17 ACTUAL	FY18 BUDGET	FY19	
				DEPT. REQUEST	TOWN ADMIN.
5300 Professional and Technical		\$2,500.00	\$4,500.00	\$4,000.00	\$4,000.00
	Website development, search engine optimization and marketing				
5330 Conference/Seminar Fees		\$0.00	\$500.00	\$300.00	\$300.00
	Conferences, seminars and meetings				
5340 Communications		\$644.45	\$1,500.00	\$1,500.00	\$1,500.00
	Printing of EDC Collateral and signage				
5355 Event/Participation Fees		\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
	Business Expos/Trade Shows, Chamber of Commerce Events				
5510 Equipment and Supplies		\$267.01	\$1,500.00	\$1,500.00	\$1,500.00
	Office supplies and presentation equipment/trade show booths				
5588 Annual Business Breakfast		\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
	Annual Business Breakfast, roundtable, Business of the Year,				
5730 Dues and Memberships		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
	Association and chamber dues & memberships				
EXPENSES TOTAL		\$4,411.46	\$13,000.00	\$12,300.00	\$12,300.00
DEPARTMENTAL TOTAL		\$4,411.46	\$13,000.00	\$12,300.00	\$12,300.00

Departmental Budgets

FARNUMSVILLE FIRE HOUSE - 191 - SUMMARY

Department Description:

Provide for the maintenance of the Historic Farnumsville Fire House which is managed by volunteers.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$0	\$0	\$0	\$0	\$0	0.0%
Expenses	\$1,145	\$2,000	\$1,850	\$1,850	-\$150	-7.5%
Total	\$1,145	\$2,000	\$1,850	\$1,850	-\$150	-7.5%

comparisons made using the Town Admin budget

Budget Statement:

This FY19 is slightly reduced based on historical spending trends.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

comparisons made using the Town Admin budget

Goals:

Continue the maintenance and restoration of the Fire House, and promote the Fire House through Tours.

Departmental Budgets

FARNUMSVILLE FIRE HOUSE - 191 - DETAIL

EXPENSESES			FY19		
Line Item		FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.
5213	Utilities	\$970.03	\$1,200.00	\$1,200.00	\$1,200.00
	Heating and electric bills				
5240	Repairs and Maintenance	\$175.00	\$650.00	\$500.00	\$500.00
	General building repairs and maintenance				
5580	Other Supplies	\$0.00	\$150.00	\$150.00	\$150.00
	Supplies for the building				
EXPENSES TOTAL		\$1,145.03	\$2,000.00	\$1,850.00	\$1,850.00
DEPARTMENTAL TOTAL		\$1,145.03	\$2,000.00	\$1,850.00	\$1,850.00

Departmental Budgets

SOUTH GRAFTON COMMUNITY HOUSE - 192 - SUMMARY

Department Description:

The Historic South Grafton Community House is a gathering space for both public and private functions. The Community House is managed by the South Grafton Community House Oversight Committee.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$0	\$2,500	\$2,000	\$2,000	-\$500	0.0%
Expenses	\$10,043	\$15,950	\$15,700	\$15,700	-\$250	-1.6%
Total	\$10,043	\$18,450	\$17,700	\$17,700	-\$750	-4.1%

comparisons made using the Town Admin budget

Budget Statement:

This FY19 budget is slightly reduced based on historical spending trends.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

comparisons made using the Town Admin budget

Goals:

Encourage greater public and private use of this historic space.

Departmental Budgets

SOUTH GRAFTON COMMUNITY HOUSE - 192 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5130 Overtime	\$0.00	\$2,500.00	\$2,000.00	\$2,000.00
Snow removal				
PERSONNEL TOTAL	\$0.00	\$2,500.00	\$2,000.00	\$2,000.00

SOUTH GRAFTON COMMUNITY HOUSE - 192 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5210 Energy	\$7,886.12	\$8,750.00	\$8,750.00	\$8,750.00
Heating and electricity costs				
5230 Non-Energy Utilities	\$455.75	\$400.00	\$400.00	\$400.00
Sewer bills				
5240 Repair and Maintenance	\$1,653.11	\$6,000.00	\$6,000.00	\$6,000.00
General repairs and upkeep. Interior doors will be refinished and flooring in the hallways will be replaced as funding permits				
5340 Communications	\$48.46	\$500.00	\$250.00	\$250.00
Covers the emergency alarm line				
5580 Other Supplies	\$0.00	\$300.00	\$300.00	\$300.00
Supplies for bathrooms				
EXPENSES TOTAL	\$10,043.44	\$15,950.00	\$15,700.00	\$15,700.00
DEPARTMENTAL TOTAL	\$10,043.44	\$18,450.00	\$17,700.00	\$17,700.00

Departmental Budgets

MUNICIPAL CENTER - 193 - SUMMARY

Department Description:

The Municipal Center Department manages the daily maintenance, repairs, improvements, costs and utilities for the Grafton Memorial Municipal Center.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$142,939	\$146,771	\$148,480	\$148,480	\$1,709	1.2%
Expenses	\$178,568	\$219,200	\$202,700	\$202,700	-\$16,500	-7.5%
Total	\$321,506	\$365,971	\$351,180	\$351,180	-\$14,791	-4.0%

comparisons made using the Town Admin budget

Budget Statement:

Various line items within the Municipal Center budget have been adjusted as a result of historical spending trends. There have been reductions in energy costs over the last several years, resulting in a reduced request for FY19. The majority of the funding in this department goes to regular maintenance contracts for building systems.

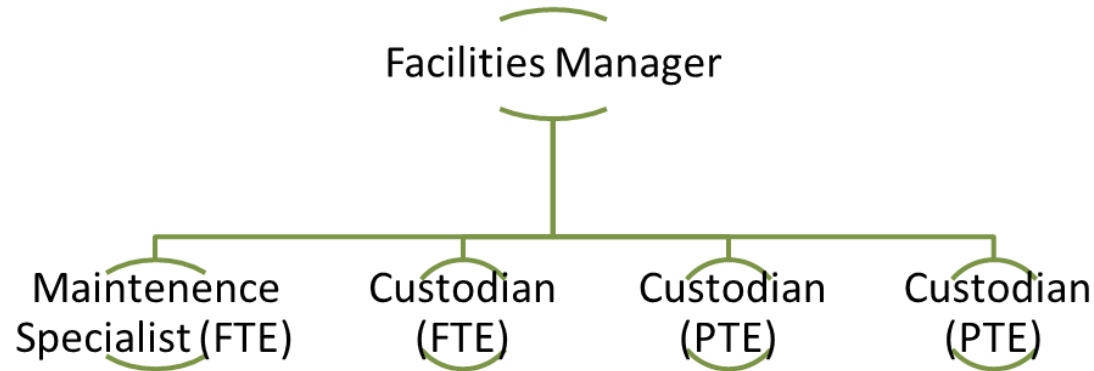
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.1	0.1	0.1	0.1	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	2.5	2.5	2.5	2.5	0.0
Total	2.6	2.6	2.6	2.6	0.0

comparisons made using the Town Admin budget

Goals:

We are planning municipal beautification projects for FY19, the funding for which is included in the Building Maintenance & Improvements line. We also plan to complete \$5,000 of brick repointing in FY19, the funding for which is in the Building Maintenance & Improvement line. Ultimately, the goal is to maintain and provide a healthy and clean municipal center for use by residents and visitors.

MUNICIPAL CENTER- 193 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Facilities Manager is appointed by the Town Administrator. This position is held by the Building Inspector in Grafton. The Facilities Manager is responsible for managing and scheduling the 3 custodians and one Maintenance Specialist who work to maintain the Municipal Center, Library, and Police Station. The Facilities Manager is also responsible for overseeing the regular maintenance contracts for town owned buildings, and addressing any issues that may need immediate troubleshooting. The custodial team consists of two full-time employees who work while the Municipal Center is open, and two part-time custodians who work in the evenings. 3 of the 4 custodians are members of the local bargaining unit, the Grafton Municipal Employee Association.

Departmental Budgets

MUNICIPAL CENTER - 193 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head This pays is for part-time Facilities Manager for Town owned Buildings.	\$4,808.41	\$5,000.00	\$5,000.00	\$5,000.00
5114 Wages, Permanent Personnel This pays for full-time and part time custodians, based on existing negotiated union scales.	\$133,898.68	\$135,271.00	\$137,980.00	\$137,980.00
5130 Overtime This pays for overtime to staff due to vacations, personal days, sick leave and special circumstances during the year, including natural disasters and snowstorms.	\$4,231.61	\$6,500.00	\$5,500.00	\$5,500.00
PERSONNEL TOTAL	\$142,938.70	\$146,771.00	\$148,480.00	\$148,480.00

Departmental Budgets

MUNICIPAL CENTER - 193 - DETAIL

Line Item	EXPENSES	FY17 ACTUAL	FY18 BUDGET	FY19	
				DEPT. REQUEST	TOWN ADMIN.
5210 Energy	This funds our Electric and Gas needs in the building with Eversource and National Grid being our providers.	\$46,938.98	\$60,000.00	\$55,000.00	\$55,000.00
5230 Non-Energy Utilities	This funds sewer costs of the building	\$2,919.87	\$2,700.00	\$2,700.00	\$2,700.00
5240 Repair and Maintenance	This covers our major repair items in our building including air-conditioning, boiler issues and our contracted services, including pest control and elevator maintenance.	\$60,891.48	\$55,000.00	\$55,000.00	\$55,000.00
5241 Building Maintenance and Improvements	Provides for "as needed" building needs. Much of this fund comes from weekly purchases to repair and maintain minor issues and upgrade and reconfigure inspectional services office space.	\$14,029.23	\$35,000.00	\$30,000.00	\$30,000.00
5244 Old Library/Thrift Shop Repairs & Maintenance	This space will be leased in FY19 and the responsibility of the maintenance will be transferred to the Grafton Historical Society.	\$0.00	\$1,500.00	\$0.00	\$0.00
5340 Communications	Covers our telephone, cable and computer needs	\$42,552.03	\$47,000.00	\$45,000.00	\$45,000.00

Departmental Budgets

5420 Office Supplies	\$3,176.41	\$9,000.00	\$6,000.00	\$6,000.00
Paper for all the different and various copying machines. Reduction in paper consumption has lowered this budget from FY18 levels.				
5450 Custodial and Housekeeping	\$8,059.77	\$7,000.00	\$8,000.00	\$8,000.00
This fund covers much of our building upkeep, including all bathroom supplies and various cleaning products.				
5585 Personnel Supplies	\$0.00	\$2,000.00	\$1,000.00	\$1,000.00
Safety gear and uniforms for maintenance staff.				

EXPENSES TOTAL	\$178,567.77	\$219,200.00	\$202,700.00	\$202,700.00
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DEPARTMENTAL TOTAL	\$321,506.47	\$365,971.00	\$351,180.00	\$351,180.00
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Departmental Budgets

UNCLASSIFIED - 195 - SUMMARY

Department Description:

This budgetary department contains a variety of general administrative expenses that cut across all or most Town Departments.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$6,041,682	\$6,336,677	\$6,617,134	\$6,617,134	\$280,457	4.4%
Expenses	\$630,024	\$696,950	\$757,715	\$757,715	\$60,765	8.7%
Total	\$6,671,706	\$7,033,627	\$7,374,849	\$7,374,849	\$341,222	4.9%

comparisons made using the Town Admin budget

Budget Statement:

The town Public Employees Committee, or health insurance bargaining group, has voted to leave the GIC effective July 1, 2018. We will be going with a private health insurance carrier, Harvard Pilgrim, and have an estimated increase of 4% for FY19 from what we carried in FY18. This includes room for movement of 5 family plans within the health insurance line.

PERSONNEL			FY19		CHANGE
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

comparisons made using the Town Admin budget

Goals:

To continue prudent management of the Town's fixed costs by managing risk and through aggressive negotiation of agreements with service providers.

Departmental Budgets

UNCLASSIFIED - 195 - DETAIL

PERSONNEL

Line Item		FY17 ACTUAL	FY18 BUDGET	FY19	
				DEPT. REQUEST	TOWN ADMIN.
5170 Retirement and Pension		\$1,446,017.00	\$1,527,028.00	\$1,678,129.00	\$1,678,129.00
	This is the Town's contribution to the Worcester County Regional Retirement system.				
5171 Medicare/FICA		\$526,171.58	\$445,000.00	\$475,000.00	\$475,000.00
	This is the Town's portion of the Medicare/FICA payroll taxes as an employer				
5172 Group Life Insurance		\$5,980.61	\$7,000.00	\$7,000.00	\$7,000.00
	This is the Town's contribution to premiums for this benefit for this offered employee benefit				
5173 Group Health Insurance		\$4,063,513.20	\$4,357,649.00	\$4,457,005.00	\$4,457,005.00
	This is the Town's contribution to premiums for health insurance benefits. Due to the change in carrier, we anticipate a 6.5% increase in health insurance costs in FY19. The FY19 number does not show that full increase due to no longer offering various reimbursements for town employees that existed while with the GIC.				
PERSONNEL TOTAL		\$6,041,682.39	\$6,336,677.00	\$6,617,134.00	\$6,617,134.00

Departmental Budgets

UNCLASSIFIED - 195 - DETAIL

EXPENSES Page 1 of 2

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5303 Auditing Services This line covers the contractual amount for the annual Town consolidated audit for FY17 (audited FY18).	\$27,000.00	\$27,000.00	\$28,000.00	\$28,000.00
5410 Town Report This line cover the cost of production of approximately 700 annual Town Reports.	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
5411 Ambulance Services This line item covers the contractual amount for ambulance services - zero cost for new contract.	\$0.00	\$0.00	\$0.00	\$0.00
5430 Hydrant Rental - Grafton Per the agreement with the Grafton Water District.	\$49,725.00	\$66,300.00	\$66,300.00	\$66,300.00
5431 Hydrant Rental - So. Grafton Per the agreement with the South Grafton Water District. Increase	\$17,800.00	\$18,000.00	\$21,000.00	\$21,000.00
5441 Memorial Day Expenses This line items covers the Town sponsored events held on Memorial Day	\$2,989.09	\$4,000.00	\$4,000.00	\$4,000.00
5442 Historic District Commission This line item covers the cost of the Historic District Commission	\$0.00	\$800.00	\$800.00	\$800.00
5443 Historical Commission \$500 Hassanamesit Woods Website Maintenance, \$500 Scenic Road Signs, \$1,000 Conferences, and Walking Tour Brochures.	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00

Departmental Budgets

UNCLASSIFIED - 195 - DETAIL

EXPENSES Page 2 of 2

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5740 Town Insurance This is the Town's general liability and property insurance premium costs. Costs are largely controlled through the MIIA rewards program. This includes CHUBB insurance for Police and Fire IOD. We have been given an estimate of a 10% increase based on claims.	\$524,701.23	\$567,650.00	\$624,415.00	\$624,415.00
5741 Employee Assistance The employee assistance program provides various personal consultation services to any employee in need	\$242.00	\$1,200.00	\$1,200.00	\$1,200.00
6104 Medicaid Claim Processing This covers the Town's cost to process claims under Medicaid.	\$5,566.61	\$8,000.00	\$8,000.00	\$8,000.00
EXPENSES TOTAL	\$630,023.93	\$696,950.00	\$757,715.00	\$757,715.00
DEPARTMENTAL TOTAL	\$6,671,706.32	\$7,033,627.00	\$7,374,849.00	\$7,374,849.00

Departmental Budgets

FUEL/GASOLINE - 196 - SUMMARY

Department Description:

This budgetary department contains funding for all gasoline and diesel fuel expenses for Town operations.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$0	\$0	\$0	\$0	\$0	0.0%
Expenses	\$89,906	\$130,000	\$100,000	\$100,000	-\$30,000	-23.1%
Total	\$89,906	\$130,000	\$100,000	\$100,000	-\$30,000	-23.1%

comparisons made using the Town Admin budget

Budget Statement:

FY19 estimates for fuel needs are based on historical spending trends.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

comparisons made using the Town Admin budget

Goals:

To continue to actively manage the fuel consumption and purchases of the Town ensuring adequate supply is maintained at the lowest possible price.

Departmental Budgets

FUEL/GASOLINE - 196 - DETAIL

EXPENSES				FY19	
Line Item		FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.
5481	Gasoline	\$89,905.99	\$130,000.00	\$100,000.00	\$100,000.00
	This line provides funding for all gasoline and diesel fuel needed for Town operations. The Town utilizes over 85 gallons of fuel on a daily basis.				
EXPENSES TOTAL		\$89,905.99	\$130,000.00	\$100,000.00	\$100,000.00
DEPARTMENTAL TOTAL		\$89,905.99	\$130,000.00	\$100,000.00	\$100,000.00

Departmental Budgets

POLICE DEPARTMENT - 210 - SUMMARY

Department Description:

The Grafton Police Department is a full service agency comprised of officers and staff who take pride in their department and are dedicated to ensuring the safety and security of the residents of Grafton. The philosophy of the Grafton Police Department is that of preventing crime and being proactive while maintaining a high quality of life in this community. We believe in the Community Oriented Policing approach in dealing with the many problems we face each day. We are a progressive department with the main objective of making the Town of Grafton a place where people would like to locate and raise their families.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$1,892,971	\$1,964,699	\$2,061,445	\$2,061,445	\$96,746	4.9%
Expenses	\$175,390	\$169,100	\$183,490	\$183,490	\$14,390	8.5%
Equipment	\$82,000	\$81,950	\$76,000	\$44,000	-\$37,950	-46.3%
Total	\$2,150,361	\$2,215,749	\$2,320,935	\$2,288,935	\$73,186	3.3%

comparisons made using the Town Admin budget

Budget Statement:

The Grafton Police Department is currently staffed by a total of twenty officers including the dedicated SRO position funded in part through the COPS Hiring Grant through August 31, 2018. The police department, strives to maintain the programs it offers to the public. We are relying on grants received through outside sources, as noted below, to provide a surplus in salary and overtime accounts which then may be utilized to fund those programs in jeopardy. Some of these include: Citizen Police Academy, DARE program for sixth grade students, National Night Out block party, liquor license compliance checks, special traffic enforcement details, police department holiday open house, Eddy Eagle Firearm Safety Training and Operation Lifesaver Railroad Safety programs. Besides the COPS Hiring Grant to be used exclusively for the SRO position, the police department was awarded \$42,658 from the State 911 Department for the FY2017 Support and Incentive Grant. Equipment used in the dispatch center is also purchased with this grant. The police department also obtained a grant in the amount of \$10,000 from the State 911 Department to be used for training dispatch personnel.

Departmental Budgets

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	1.0	2.0	2.0	1.0
Clerical	6.0	6.0	7.0	7.0	1.0
Professional/Technical	17.0	17.0	18.0	18.0	1.0
Total	24.0	24.0	27.0	27.0	3.0

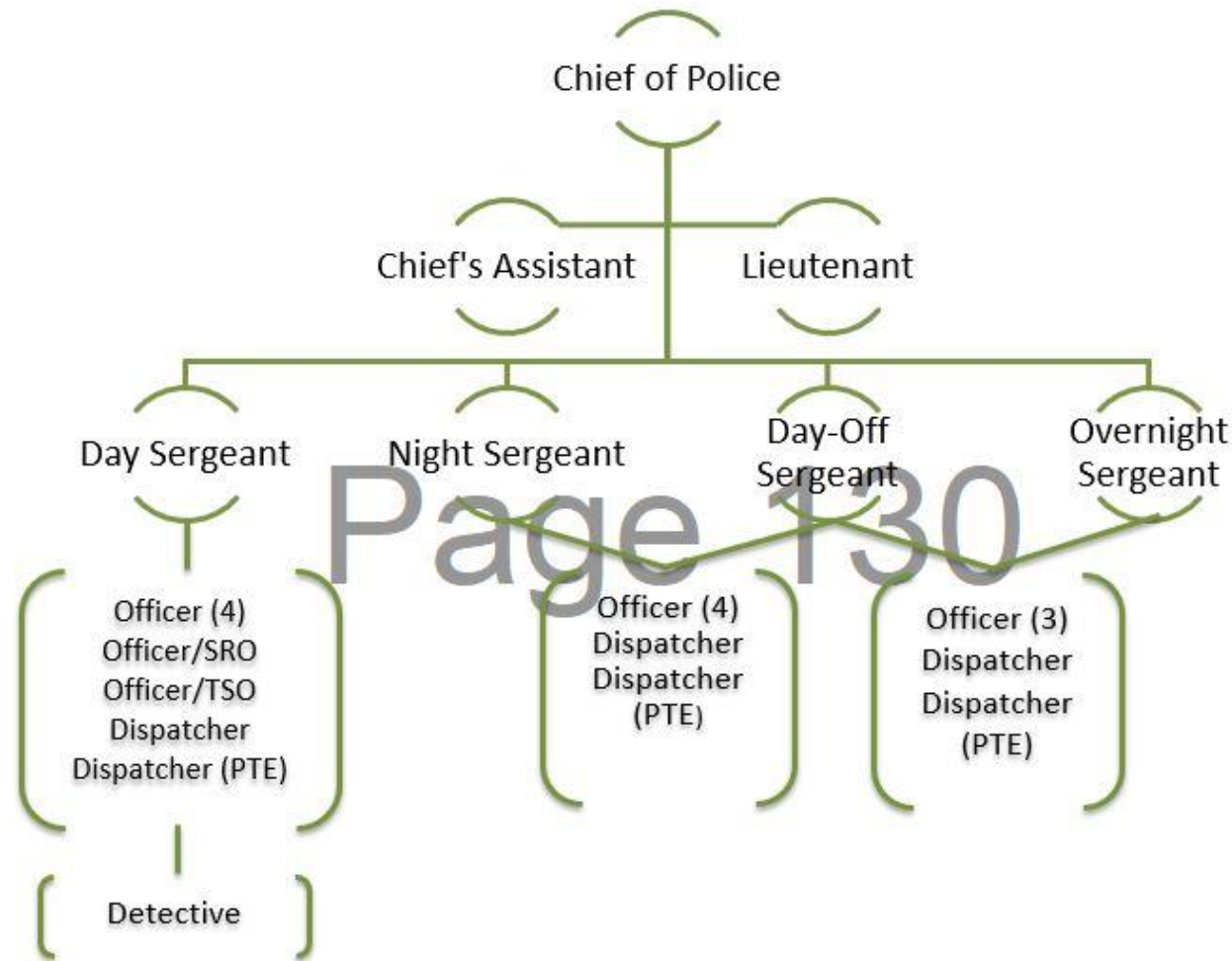
comparisons made using the Town Admin budget

Goals:

The Grafton Police Department shall endeavor to continue its Community Policing initiatives in order to form partnerships between the police and the community with the intent on reducing crime and the fear of crime while enhancing the quality of life in the Town of Grafton. By achieving this, the Grafton Police Department shall accomplish its mission and motto in that we are Building Partnerships for a Safer Community. To attain its goal, the Grafton Police Department shall strive to complete the following objectives:

- Continue self- assessment and evaluation to achieve certification and accreditation through the MA Police Accreditation Commission (MPAC)
- Use a proactive approach to crime and crime-related problems which emphasize public safety and prevention first, followed by thorough reporting, professional investigation, apprehension and aggressive prosecution of offenders.
- Continue crime prevention programs to include safety tips to residents as well as sponsoring neighborhood watch meetings when asked.
- Continue our social media activities utilizing Facebook, Twitter and other forums to reach as many citizens as possible to make them aware of our crime prevention efforts.
- Continue directed radar patrols for speed enforcement in problem areas throughout the Town and provide the department's speed monitoring devices for visual speed enforcement. Increase traffic enforcement and driver safety education efforts to better manage the traffic volume created by growth. This goal is enhanced with the hiring of a dedicated Traffic Safety Officer.
- Continue safety education programs in schools utilizing the School Resource Officer to include the Operation Lifesaver Railroad Safety lectures as well as the Eddie Eagle Gun Safety Program.
- Continue to seek alternative funding to conduct the department's modified six-week "DARE" oriented drug awareness program for Grafton's sixth grade students.
- Continue the department's National Night Out celebration as well as its Holiday Open House to encourage residents to meet with police personnel to exchange ideas and concerns in a friendly, non-confrontational atmosphere.
- Ensure that the department makes full use of all available grants to maintain and enhance its public safety mission and Community Policing strategies.

POLICE DEPARTMENT- 210 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Police Department consists of 1 Chief of Police, 14 Officers, 2 Sergeants, 2 Provisional Sergeants, 1 Lieutenant, 1 Administrative Assistant, 3 full-time Dispatchers, and 3 part-time Dispatchers. The police department fields an average of 20,000 calls for service per year. The officers, including the Sergeants, and detective, are members of the local police bargaining unit, the Grafton Police Alliance. The dispatchers are members of the municipal bargaining unit, the Grafton Municipal Employee Association.

Departmental Budgets

POLICE DEPARTMENT - 210 - DETAIL

PERSONNEL Page 1 of 2

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT.	TOWN
5112 Department Head Chief of Police salary is based on contract with other increases subject to performance evaluation (not included.)	\$110,100.24	\$111,324.00	\$114,660.00	\$114,660.00
5113 Administrative Personnel Includes salaries of Chief's assistant, 3 full time dispatchers and 3 PT dispatchers. (Includes step increases but not CBA negotiated increases.)	\$203,739.62	\$239,182.00	\$256,357.00	\$256,357.00
5114 Wages, Permanent Personnel Includes salaries for Lieutenant, 4 Sergeants, 1 Detective and 13 Officers per CBA. (Includes step increases but not CBA negotiated increases.) Also includes acting C/O pay differential of \$8000. (\$8000 subtracted from total due to COPS Hiring Grant ending on 8/31/18)	\$1,173,044.29	\$1,207,290.00	\$1,305,775.00	\$1,305,775.00
5117 Wages, Police Special Duty Utilized for full time officers, part time dispatchers and intermittent officers for special details and Town functions.	\$4,499.31	\$10,000.00	\$10,000.00	\$10,000.00
5126 Computer & Training Stipend Stipends for in-house system analyst and training coordinator per CBA.	\$2,000.00	\$2,000.00	\$3,000.00	\$3,000.00
5130 Overtime Utilized for extra assignments, training and to backfill shift vacancies due to sick time, vacations, personal days and comp time.	\$108,606.38	\$100,000.00	\$78,000.00	\$78,000.00

Departmental Budgets

POLICE DEPARTMENT - 210 - DETAIL

PERSONNEL Page 2 of 2

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5140 Longevity Additional compensation for personnel based on CBA.	\$12,000.00	\$12,000.00	\$15,000.00	\$15,000.00
5141 Police Holidays Amount based on CBA to include additional holiday for sworn and civilian personnel.	\$57,277.84	\$67,109.00	\$67,324.00	\$67,324.00
5142 Quinn Bill-Police Figures based on current CBA and level of education officers have attained.	\$171,441.00	\$175,794.00	\$168,329.00	\$168,329.00
5148 Shift Differential Differential for employees working night and overnight shifts per CBA.	\$20,935.85	\$24,000.00	\$27,000.00	\$27,000.00
5151 Court Attendance Utilized for officers/employees appearing in court.	\$28,326.17	\$15,000.00	\$15,000.00	\$15,000.00
5161 Detective Stipend Compensation for investigator based on CBA.	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
PERSONNEL TOTAL	\$1,892,970.70	\$1,964,699.00	\$2,061,445.00	\$2,061,445.00

Departmental Budgets

POLICE DEPARTMENT- 210 - DETAIL

EXPENSES Page 1 of 3

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5210 Energy Energy cost speculative as both electricity and natural gas prices are volatile.	\$23,795.76	\$28,000.00	\$28,000.00	\$28,000.00
5230 Non-Energy Utilities Utilized to pay water and sewer use fees.	\$465.00	\$500.00	\$500.00	\$500.00
5240 Repair and Maintenance Utilized for upkeep of building, grounds and equipment to include preventative maintenance of interior and exterior.	\$4,130.21	\$4,500.00	\$4,500.00	\$4,500.00
5250 Building Repair Repair services for building to include lighting, HVAC equipment, plumbing and fixtures as well as access controls, audio visual and cell block specialty equipment.	\$20,592.88	\$9,000.00	\$9,000.00	\$9,000.00
5251 Maintenance/Contracts Includes IMC records management, CJIS, software licenses, radio maintenance, elevator, HVAC, fire alarm, generator maintenance, sprinkler contracts, yearly radar recertifications and AED .	\$25,459.35	\$25,000.00	\$28,000.00	\$28,000.00
5270 Rental and Leases Utilized for Xerox administrative copier lease (\$203.44 x 12) and Xerox report writing copier lease (\$113.14 x 12).	\$1,923.88	\$3,800.00	\$3,800.00	\$3,800.00
5321 Drug Task Force Annual contribution to Blackstone Valley Drug Task Force.	\$1,000.00	\$2,000.00	\$1,500.00	\$1,500.00
5330 Conference/Seminar Fees Registration and Conference fees for employee training.	\$2,144.00	\$5,000.00	\$5,000.00	\$5,000.00

Departmental Budgets

POLICE DEPARTMENT- 210 - DETAIL

EXPENSES Page 2 of 3

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5340 Communications Phone line expenses to include radio repeater lines, cruiser MDT connections, wireless phones and cell block phone system.	\$17,205.97	\$18,500.00	\$18,500.00	\$18,500.00
5384 Physical Fitness Testing Utilized for medical and fitness exams on new and existing employees.	\$1,675.00	\$1,500.00	\$1,500.00	\$1,500.00
5420 Office Supplies Used for stationary supplies, forms, owned copier supplies, mailing supplies and postage.	\$9,626.75	\$7,000.00	\$8,000.00	\$8,000.00
5439 Parking Tickets Pay Kelly and Ryan for parking ticket processing of 35%.	\$99.00	\$300.00	\$190.00	\$190.00
5450 Custodial & Housekeeping Cost of supplies and products for custodial and housekeeping functions. Also, professional cleaning of cell block and cruisers when exposed to bodily fluids or other contaminants.	\$2,341.14	\$4,000.00	\$3,000.00	\$3,000.00
5480 Vehicular Supplies Includes cost of labor, parts and supplies to repair and maintain vehicle fleet. Expenses include tires, oil, filters, brakes and other equipment to repair vehicles not covered under warranty. Also covers deductibles for damage to cruisers.	\$19,015.02	\$15,000.00	\$15,000.00	\$15,000.00
5581 Meals Cost of prisoner meals, event expenses and reimbursement for employee meals per CBA.	\$2,145.73	\$2,000.00	\$2,000.00	\$2,000.00

Departmental Budgets

POLICE DEPARTMENT- 210 - DETAIL

EXPENSES Page 3 of 3

Line Item		FY17 ACTUAL	FY18 BUDGET	FY19	
				DEPT. REQUEST	TOWN ADMIN.
5582	Uniforms Cost for uniform allowance for sworn employees and uniforms for administrative personnel per CBA. Also covers replacement when applicable.	\$22,712.70	\$24,000.00	\$24,000.00	\$24,000.00
5584	Police Officers Equipment Cost for equipment including new purchase and replacement of leather goods per CBA, weapons, ammunition and 11 Bullet Proof Vests reaching 5 year replacement.	\$16,785.57	\$12,000.00	\$24,000.00	\$24,000.00
5710	Instate Travel Expenditures for transportation, tolls, parking, hotels, and other expenses incurred by staff for court, training and other special assignments. Includes employee personal vehicle use reimbursement.	\$337.45	\$2,000.00	\$2,000.00	\$2,000.00
5730	Dues and Memberships Membership in professional organizations including, MCOPA, CMCOP, CEMLEC, MTOA, IACP, NECOPA, NESPIN, MPI, BPC, Plymouth County CO, MPAC	\$3,935.00	\$5,000.00	\$5,000.00	\$5,000.00
EXPENSES TOTAL		\$175,390.41	\$169,100.00	\$183,490.00	\$183,490.00

Departmental Budgets

POLICE DEPARTMENT- 210 - DETAIL

EQUIPMENT

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5881 Replacement Equipment	\$71,199.28	\$68,950.00	\$64,000.00	\$32,000.00
Replace one marked and one unmarked cruiser as part of fleet management program. Vehicles shall be 2018 or newer Ford Police Interceptor UV and Ford Taurus with all wheel drive.				
5810 Replacement Equipment Other	\$10,800.72	\$13,000.00	\$12,000.00	\$12,000.00
Replace 2 mobile radios that are over 10 years old and are no longer supported or manufactured. Replace 2 mobile radar units with updated equipment. Replace 2 Mobile Data Terminals no longer under warranty.				
EQUIPMENT TOTAL	\$82,000.00	\$81,950.00	\$76,000.00	\$44,000.00
DEPARTMENTAL TOTAL	\$2,150,361.11	\$2,215,749.00	\$2,320,935.00	\$2,288,935.00

Departmental Budgets

FIRE DEPARTMENT - 220 - SUMMARY

Department Description:

The Grafton Fire Department consists of a Call Fire Chief, one Call Deputy Chief, two Call Assistant Chiefs and approximately seventy-six on-call firefighters and company officers. The Fire Department business office is run by one full-time Administrative Assistant and one part-time clerical employee on a day-to-day basis. The Grafton Fire Department's mission is to improve the quality of life in the Town of Grafton through Fire Protection, Emergency Services, Fire Prevention and Educational Activities.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$363,995	\$401,824	\$433,466	\$433,356	\$31,532	7.8%
Expenses	\$206,212	\$187,270	\$174,458	\$174,458	-\$12,812	-6.8%
Equipment	\$122,018	\$129,233	\$120,465	\$120,465	-\$8,768	-6.8%
Total	\$692,225	\$718,327	\$728,389	\$728,279	\$9,952	1.4%

comparisons made using the Town Admin budget

Budget Statement:

This budget is based entirely on that premise that Public Safety is a fundamental necessity of every community. The Clerical wages line are based on settled union contracts for FY18-FY20. We will show an increase in the Personnel line reflecting the addition of a 2% increase for Inspectional Services Hours and a 0% increase for custodial services. We are recommending a 2% increase for all non-union Fire Department employees, which has been averaged into the Firefighter Wage calculation. To the Expense portion of the Operating Budget we have added a total of \$688.00, which reflects a small increase in accounts number 5230 and 5730 primarily to cover the increases in Sewer Use and the Memberships and Dues line items. There will be a \$8,768 decrease To the Equipment Outlay portion of our budget as we do not have to purchase Air Paks and Air Bottles this year. We do however have to start replacing our portable radios.

Departmental Budgets

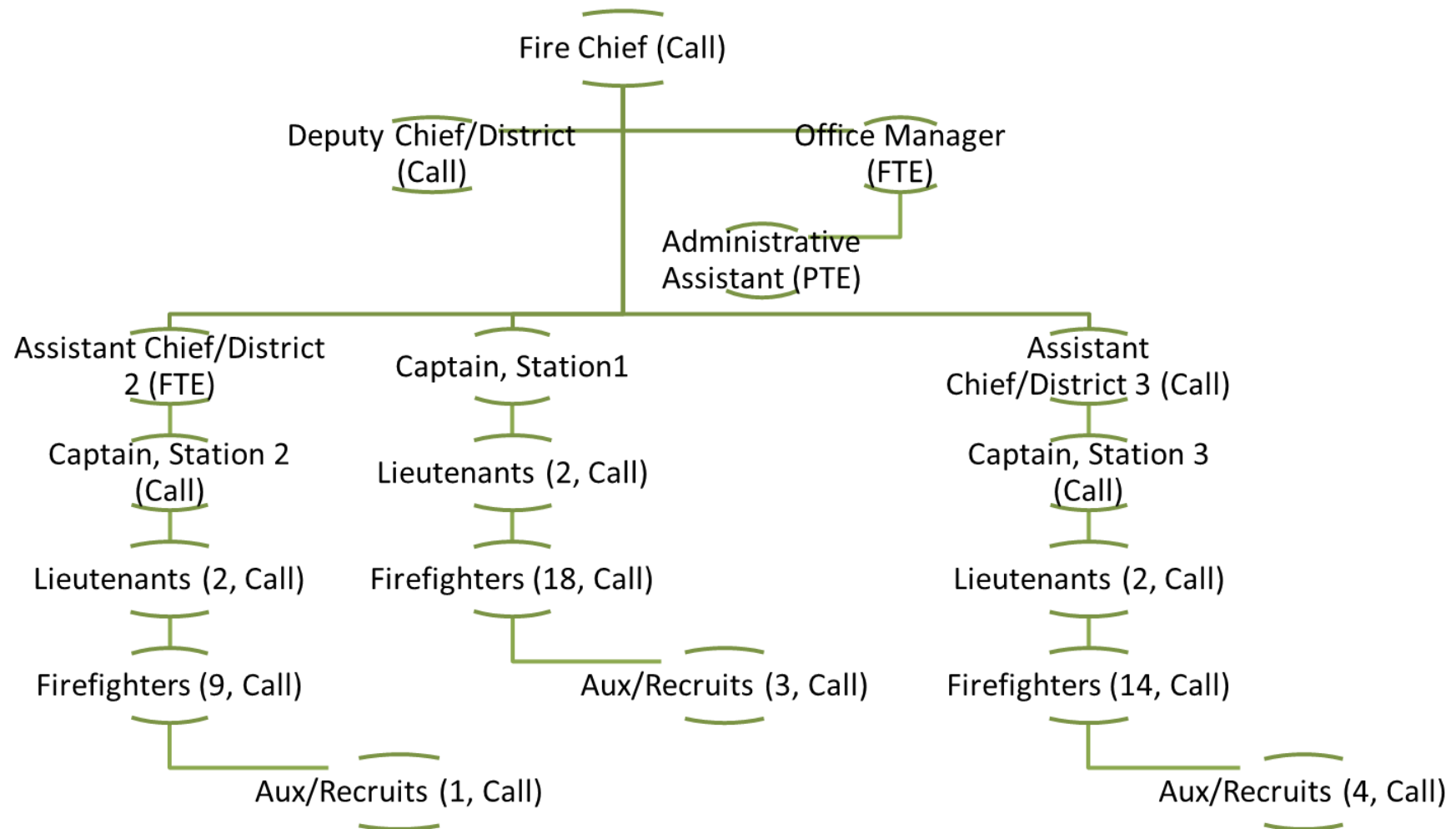
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.1	0.1	0.1	0.1	0.0
Clerical	1.4	1.4	1.4	1.4	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	1.5	1.5	1.5	1.5	0.0

comparisons made using the Town Admin budget

Goals:

The Fire Department's primary goal is to ensure the safety of the public and to instill confidence in our ability to do so.

FIRE DEPARTMENT- 220 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



Grafton has one of the largest call Fire Departments in Worcester County. The Department is headed by a call Fire Chief, who is appointed by the Town Administrator. There are only 2.5 FTE's in the department, the Assistant Chief, Office Manager, and part-time Administrative Assistant. The full-time Assistant Chief is responsible for managing the day-to-day inspections that are required for permits. The Office Manager oversees all administrative tasks related to the department, including scheduling inspections, all department payables, taking all phone calls and walkins to the central Fire Station. The Office Manager is assisted by a part-time administrative position, both of whom are members of the collective bargaining unit, the GMEA.

Departmental Budgets

FIRE DEPARTMENT - 220 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head Salary This is the annual salary for the Fire Chief	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
5113 Administrative Personnel This line item covers one part-time and one full-time staff member.	\$59,008.66	\$59,140.00	\$63,140.00	\$63,140.00
5123 Firefighters Wages for Chief Officers, Company Officers, Firefighters and Inspector(s).	\$254,600.99	\$265,841.00	\$302,511.00	\$302,511.00
5126 Stipend Yearly stipends for Chief Officers, Company Officers and Firefighters.	\$9,825.00	\$8,500.00	\$8,500.00	\$8,500.00
5130 Overtime We use overtime for Board of Fire Engineers meetings, staff meetings and time needed to complete projects that may come up, i.e. Grants, Dispatch Books, Emergency Response Books, Creating Fire Education Programs, etc.	\$2,459.39	\$3,241.00	\$3,241.00	\$3,241.00
5140 Longevity Pursuant to the union contract	\$2,119.32	\$2,120.00	\$2,174.00	\$2,174.00
5145 Training Training and certifications for fire fighters.	\$33,981.47	\$60,982.00	\$51,900.00	\$51,790.00
PERSONNEL TOTAL	\$363,994.83	\$401,824.00	\$433,466.00	\$433,356.00

Departmental Budgets

FIRE DEPARTMENT - 220 - DETAIL

EXPENSES Page 1 of 3

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5210 Energy Gas and electricity for Fire Headquarters, Station 2 and Station 3.	\$22,616.44	\$30,620.00	\$30,620.00	\$30,620.00
5230 Non-Energy Utilities Sewer usage for Station 3 and Water usage for Stations 1,2,3	\$1,843.00	\$1,600.00	\$2,043.00	\$2,043.00
5244 Repairs and Maintenance of Equipment Maintenance contracts for: Air Paks, Plymovent, Compressors, Fire Programs and gas detectors; maintenance of Burn Building, radios, pagers, Dell Warranty and Licensing.	\$20,441.96	\$27,720.00	\$27,720.00	\$27,720.00
5246 Repair and Maintenance of Vehicles Repairs and Preventative Maintenance for 13 vehicles	\$35,713.64	\$40,000.00	\$30,000.00	\$30,000.00
5250 Repair and Maintenance of Buildings & Grounds Repairs, emergency and regular maintenance such as lighting, locks, and windows of 3 buildings on 3 properties.	\$7,539.89	\$10,000.00	\$10,000.00	\$10,000.00
5272 Facility User Fee Cost to use Worcester and/or Auburn's burn building for Live Fire Training.	\$400.00	\$1,000.00	\$1,000.00	\$1,000.00
5305 Training Instructor Outside training instructor/s for dept. Firefighter I/II Training and specialized training.	\$1,900.00	\$10,100.00	\$7,600.00	\$7,600.00
5340 Communications Charter internet, Telephone System and Office Mgr Telephone	\$7,444.60	\$7,000.00	\$7,000.00	\$7,000.00

Departmental Budgets

FIRE DEPARTMENT - 220 - DETAIL

EXPENSES Page 2 of 3

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5384 Physicals Cost of Firefighter pre-placement physicals at approximately \$500 each.	\$0.00	\$2,800.00	\$2,800.00	\$2,800.00
5420 Office Supplies Cost of supplies for HQ, Chiefs' Offices, classroom and stations 2 and 3.	\$774.06	\$1,800.00	\$1,800.00	\$1,800.00
5450 Custodial/Housekeeping Supplies Supplies for cleaning of three stations. Cleaning supplies for trucks, gear, SCBA	\$1,171.15	\$2,000.00	\$2,000.00	\$2,000.00
5480 Vehicular Supplies Oil, antifreeze, in-house repairs and maintenance, tires, batteries for 13 vehicles	\$33,657.34	\$20,000.00	\$20,000.00	\$20,000.00
5492 Food Food for large fires/incidents, training sessions and mutual aid.	\$201.82	\$500.00	\$500.00	\$500.00
5580 Other Supplies Fire Education supplies, Code Books, pager and portable batteries, film/investigation supplies, batteries for thermal imagers. Defib supplies and AED Batteries	\$3,860.66	\$11,000.00	\$10,000.00	\$10,000.00
5585 Personal Supplies Mannequin supplies, helmets, boots, gloves, hoods, goggles, shields	\$5,203.28	\$9,000.00	\$9,000.00	\$9,000.00
5586 Firefighting Equipment Pike poles, hose, nozzles, shovels, axes, speedidry, foam (foam increased 41%)	\$59,001.66	\$7,875.00	\$7,875.00	\$7,875.00

Departmental Budgets

FIRE DEPARTMENT - 220 - DETAIL

EXPENSES Page 3 of 3

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5710 Instate Travel District Meetings, educational seminars, etc.	\$462.32	\$500.00	\$500.00	\$500.00
5730 Dues & Membership NE Assoc of Fire Chiefs, NFPA, District 7, SWC Radio Network, Mass Call/Volunteer FF Assoc, NFPA Subscription Servs., MA Fire Chiefs Assoc.	\$3,980.50	\$3,755.00	\$4,000.00	\$4,000.00
EXPENSES TOTAL	\$206,212.32	\$187,270.00	\$174,458.00	\$174,458.00

FIRE DEPARTMENT - 220 - DETAIL

NEW EQUIPMENT

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5880 New Equipment \$6K- 1000 ft of 4 inch hose; \$3200- 4 cold water rescue suits; \$8K WIFI at HQ; \$20K- 10 x \$2K for thermo imager air masks.	\$36,170.94	\$37,200.00	\$26,000.00	\$26,000.00
5881 Replacement Equipment Yearly revolving replacement program	\$85,847.02	\$92,033.00	\$94,465.00	\$94,465.00
NEW EQUIPMENT TOTAL	\$122,017.96	\$129,233.00	\$120,465.00	\$120,465.00
DEPARTMENTAL TOTAL	\$692,225.11	\$718,327.00	\$728,389.00	\$728,279.00

Departmental Budgets

INSPECTOR OF BUILDINGS - 241 - SUMMARY

Department Description:

The Building Department is responsible for administering and enforcing the provisions of federal, state and local building and zoning laws and rules, regulations and programs. The department approves and processes permits for building, electric, gas, plumbing and mechanical work. We also make determinations on zoning and sign requests and coordinate inspections with all town public buildings.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$168,743	\$172,572	\$176,662	\$175,662	\$3,090	1.8%
Expenses	\$3,061	\$6,750	\$9,500	\$5,250	-\$1,500	-22.2%
Total	\$171,804	\$179,322	\$186,162	\$180,912	\$1,590	0.9%

comparisons made using the Town Admin budget

Budget Statement:

The Town of Grafton Building Department is responsible for the review and issuance of Building Permits and Zoning Permits. The Building Department also reviews and issues Sign Permits. The Inspector of Buildings is also the Zoning Enforcement Officer. The Zoning Enforcement Officer reviews and issues Zoning Permits and enforces the Town of Grafton Zoning By-Laws. The Building Department issues Permits, coordinates Inspections, and receives correspondence for the Electrical Inspector, Plumbing Inspector, and Gas Inspector. The Building Department works closely with many other Town Departments and Boards that may be involved with new construction in the Town of Grafton. Examples are the Planning Board, Zoning Board of Appeals, Board of Health, Conservation Commission, Department of Public Works, Town Engineer, Town Clerk, and Assessors Office.

Departmental Budgets

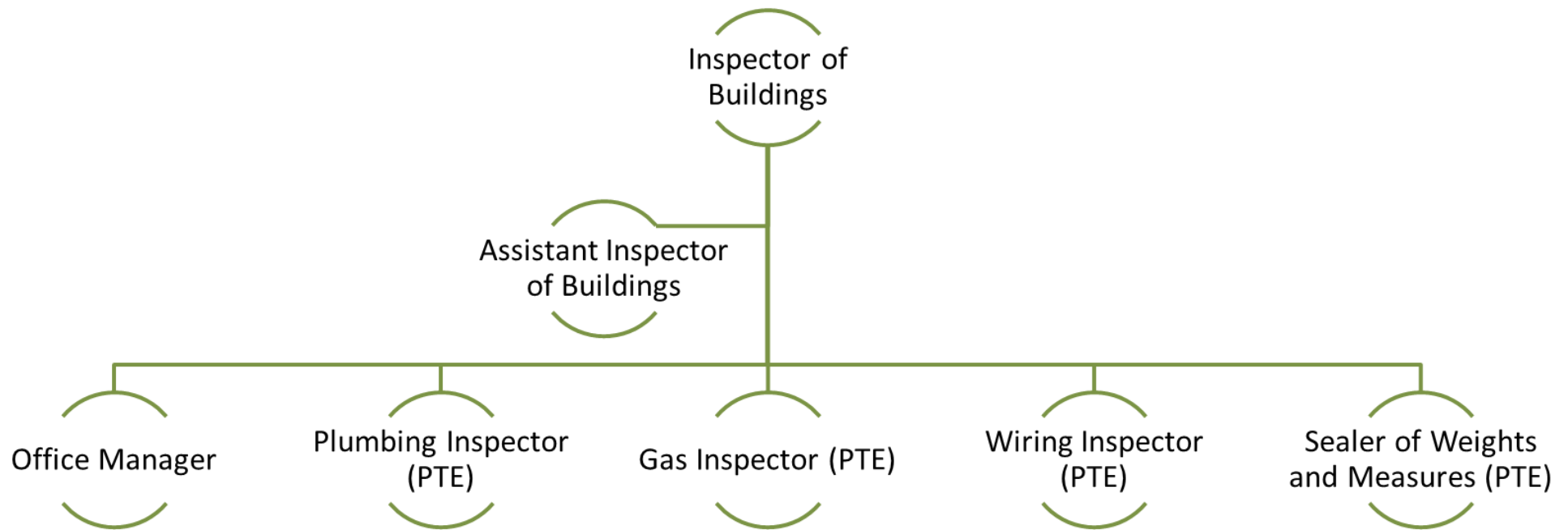
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	1.0	1.0	1.0	0.0
Clerical	1.0	1.0	1.0	1.0	0.0
Professional/Technical	1.0	1.0	1.0	1.0	0.0
Total	3.0	3.0	3.0	3.0	0.0

comparisons made using the Town Admin budget

Goals:

The goal of the Building Department is to become more user friendly, transparent and interactive for residents and contractors in town. In FY19 the Building Department plans to implement online permit tracking for residents and contractors to more easily access information regarding open permits, as well as apply for permits online.

INSPECTOR OF BUILDINGS- 241 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Inspector of Buildings is appointed by the Town Administrator, and affirmed by the Board of Selectmen. He is responsible for the oversight of the Building Department, which includes a full-time Office Manager, full-time Assistant Inspector of Buildings, a part-time Plumbing Inspector, part-time Gas Inspector, part-time Wiring Inspector and a part-time Sealer of Weights and Measures. The Building Department is responsible for overseeing the construction of any residential or commercial building project. The only member of the local bargaining unit, the Grafton Municipal Employee Association is the Office Manager.

Departmental Budgets

INSPECTOR OF BUILDINGS - 241 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head This pays for full-time Inspector of Buildings	\$69,235.18	\$69,782.28	\$71,781.00	\$71,781.00
5113 Administrative Personnel This pays for a full-time Office Manager, based on the existing CBA	\$40,142.62	\$41,010.00	\$41,831.00	\$41,831.00
5125 Alternate Inspector of Buildings Alternate Inspector of Buildings is hired as needed when there is a conflict of interest with the Inspector of Buildings	\$0.00	\$1,000.00	\$1,000.00	\$750.00
5128 Local Inspector This pays for a full-time Assistant Local Inspector	\$49,784.92	\$50,780.00	\$52,050.00	\$52,050.00
5130 Overtime This pays overtime as needed	\$1,580.38	\$2,000.00	\$2,000.00	\$1,250.00
5143 Automobile Allowance Vehicle stipend for personal vehicle use for inspections	\$3,999.96	\$4,000.00	\$4,000.00	\$4,000.00
5152 Local Inspector Auto Vehicle stipend for personal vehicle use for inspections.	\$3,999.96	\$4,000.00	\$4,000.00	\$4,000.00
PERSONNEL TOTAL	\$168,743.02	\$172,572.28	\$176,662.00	\$175,662.00

Departmental Budgets

INSPECTOR OF BUILDINGS - 241 - DETAIL

EXPENSES	Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
				DEPT. REQUEST	TOWN ADMIN.
	5330 Conference/Seminar Fees Gratton has joined the International Code Council and would like to continue to participate in the public comment hearings. The Building Department has found participating in these national conferences to be informative and a necessary tool to continue to evolve with the ever-changing building codes.	\$734.65	\$2,000.00	\$2,000.00	\$1,500.00
	5340 Communications This pays a portion of cell phone bills for Building Inspector and Local Inspector.	\$926.12	\$750.00	\$750.00	\$750.00
	5420 Office Supplies Stock paper, labels, envelopes, cards, binders, ledger notebooks	\$612.85	\$2,000.00	\$5,500.00	\$1,750.00
	5585 Personnel Supplies Public safety required protective clothing. In FY18 the Town purchased most required personnel gear, therefore decreasing this line in FY19.	\$0.00	\$1,000.00	\$250.00	\$250.00
	5730 Dues and Memberships On 1/1/2017, Massachusetts will be updating all codes under ICC 2015, so extra expenses will be required to cover costs of the publications.	\$787.70	\$1,000.00	\$1,000.00	\$1,000.00
EXPENSES TOTAL		\$3,061.32	\$6,750.00	\$9,500.00	\$5,250.00
DEPARTMENTAL TOTAL		\$171,804.34	\$179,322.28	\$186,162.00	\$180,912.00

Departmental Budgets

GAS INSPECTOR - 242 - SUMMARY

Department Description:

The Gas Inspector is responsible for administering and enforcing the provisions and rules of existing Massachusetts gas codes. On an as-needed basis, the inspector is available to do inspections in a timely manner.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$9,293	\$12,850	\$13,030	\$13,030	\$180	1.4%
Expenses	\$834	\$1,920	\$1,920	\$1,770	-\$150	-7.8%
Total	\$10,126	\$14,770	\$14,950	\$14,800	\$30	0.2%

comparisons made using the Town Admin budget

Budget Statement:

The FY19 budget is level funded with the exception of a cost of living increase for the gas inspector of 1.5%.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.3	0.3	0.3	0.3	0.0
Total	0.3	0.3	0.3	0.3	0.0

comparisons made using the Town Admin budget

Goals:

The gas inspector will continue to work with administrative staff to ensure that the wait time from inspection request to actual inspection continues to improve. This continual staff goal ensures more efficient construction performance. The above is especially imperative in regards to keeping our town projects moving in a positive direction.

Departmental Budgets

GAS INSPECTOR - 242 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head This pays is for part-time Gas Inspector	\$9,292.50	\$12,000.00	\$12,180.00	\$12,180.00
5119 Assistant Inspector This pays for a part-time Assistant Gas Inspector	\$0.00	\$850.00	\$850.00	\$850.00
PERSONNEL TOTAL	\$9,292.50	\$12,850.00	\$13,030.00	\$13,030.00

GAS INSPECTOR - 242 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5330 Conference/Seminar Fees This line covers education classes and certifications necessary to keep our inspectors current in all facets.	\$340.00	\$420.00	\$420.00	\$420.00
5710 Instate Travel This pays the IRS set amount for inspection mileage.	\$833.79	\$1,400.00	\$1,400.00	\$1,250.00
5730 Dues and Memberships This money is allotted for yearly dues in the IAPMO	\$0.00	\$100.00	\$100.00	\$100.00
EXPENSES TOTAL	\$833.79	\$1,920.00	\$1,920.00	\$1,770.00
DEPARTMENTAL TOTAL	\$10,126.29	\$14,770.00	\$14,950.00	\$14,800.00

Departmental Budgets

PLUMBING INSPECTOR - 243 - SUMMARY

Department Description:

The Plumbing Inspector is responsible for administering and enforcing the provisions of the Massachusetts plumbing codes. As an as needed-hourly employee, the Plumbing Inspector receives inspection requests on a daily basis and works with administrative staff to keep inspection processes fluid.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$9,045	\$14,478	\$14,676	\$14,676	\$198	1.4%
Expenses	\$799	\$2,000	\$2,000	\$1,835	-\$165	-8.3%
Total	\$9,844	\$16,478	\$16,676	\$16,511	\$33	0.2%

comparisons made using the Town Admin budget

Budget Statement:

The FY19 budget is increased due to performance based increases for the department head.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.3	0.3	0.3	0.3	0.0
Total	0.3	0.3	0.3	0.3	0.0

comparisons made using the Town Admin budget

Goals:

The department goal is to maintain steady improvement in our time processes between inspection request and ultimate inspection. Quicker inspections mean less downtime for the contractors and more efficient and cost-sensitive conclusions to current jobs. Especially important in our improved procedures are our attention to town jobs, which will ultimately save our town and taxpayers money moving forward.

Departmental Budgets

PLUMBING INSPECTOR - 243 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head This pays is for part-time Plumbing Inspector	\$9,045.00	\$13,198.00	\$13,396.00	\$13,396.00
5119 Assistant Inspector of Plumbing	\$0.00	\$1,280.00	\$1,280.00	\$1,280.00
PERSONNEL TOTAL	\$9,045.00	\$14,478.00	\$14,676.00	\$14,676.00

PLUMBING INSPECTOR - 243 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5330 Conference/Seminar Fees This line covers education classes and certifications necessary to keep our inspectors current in all facets.	\$0.00	\$400.00	\$400.00	\$400.00
5400 Supplies This pays for all Office Supplies for this position	\$0.00	\$100.00	\$100.00	\$100.00
5710 Instate Travel This pays the IRS set amount for inspection mileage.	\$799.08	\$1,400.00	\$1,400.00	\$1,250.00
5730 Dues and Memberships This money is allotted for yearly dues in the IAPMO	\$0.00	\$100.00	\$100.00	\$85.00
EXPENSES TOTAL	\$799.08	\$2,000.00	\$2,000.00	\$1,835.00
DEPARTMENTAL TOTAL	\$9,844.08	\$16,478.00	\$16,676.00	\$16,511.00

Departmental Budgets

SEALER OF WEIGHTS - 244 - SUMMARY

Department Description:

The Sealer of Weights is responsible for inspecting and verifying all weighing or measuring devices for the purpose of buying or selling goods, wares or merchandise, for public weighing or for hire or reward, doing business or having places of business in Grafton.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$7,697	\$8,031	\$8,075	\$8,075	\$44	0.6%
Expenses	\$433	\$375	\$775	\$775	\$400	106.7%
Total	\$8,130	\$8,406	\$8,850	\$8,850	\$444	5.3%

comparisons made using the Town Admin budget

Budget Statement:

The FY19 budget is level funded.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.3	0.3	0.3	0.3	0.0
Total	0.3	0.3	0.3	0.3	0.0

comparisons made using the Town Admin budget

Goals:

To ensure the accuracy of weights and measures throughout the town.

Departmental Budgets

SEALER OF WEIGHTS - 244 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head This pays for the part-time Sealer of Weights and Measures.	\$7,247.00	\$7,355.71	\$7,400.00	\$7,400.00
5143 Automobile Allowance This pays for the Sealer's use of his personal vehicle(mileage/insurance/plate)	\$450.00	\$675.00	\$675.00	\$675.00
PERSONNEL TOTAL	\$7,697.00	\$8,030.71	\$8,075.00	\$8,075.00

SEALER OF WEIGHTS - 244 - DETAIL

EXPENSESES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5400 Supplies Purchase of Official Seals	\$432.96	\$375.00	\$775.00	\$775.00
EXPENSES TOTAL	\$432.96	\$375.00	\$775.00	\$775.00
DEPARTMENTAL TOTAL	\$8,129.96	\$8,405.71	\$8,850.00	\$8,850.00

Departmental Budgets

WIRING INSPECTOR - 245 - SUMMARY

Department Description:

The Wiring Inspector is responsible for administering and enforcing the provisions of existing Massachusetts electrical codes. Each day, inspections are emailed out by the administrative staff and the electrical inspectors email back results in a timely manner, which are then recorded in the database.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$15,270	\$16,741	\$16,741	\$16,741	\$0	0.0%
Expenses	\$2,066	\$2,800	\$2,800	\$2,650	-\$150	-5.4%
Total	\$17,336	\$19,541	\$19,541	\$19,391	-\$150	-0.8%

comparisons made using the Town Admin budget

Budget Statement:

The FY19 budget is level funded.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.3	0.3	0.3	0.3	0.0
Total	0.3	0.3	0.3	0.3	0.0

comparisons made using the Town Admin budget

Goals:

The department goal is to maintain steady improvement in our time processes between inspection request and ultimate inspection. Quicker inspections mean less downtime for the contractors and more efficient and cost-sensitive conclusions to current jobs. Especially important in our improved procedures are our attention to town jobs, which will ultimately save our town and taxpayers money moving forward.

Departmental Budgets

WIRING INSPECTOR - 245 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head This pays is for part-time Wiring Inspector	\$13,650.00	\$15,914.00	\$15,914.00	\$15,914.00
5119 Assistant Inspector This pays for a part-time Assistant Inspector of Wires	\$1,620.00	\$827.00	\$827.00	\$827.00
PERSONNEL TOTAL	\$15,270.00	\$16,741.00	\$16,741.00	\$16,741.00

WIRING INSPECTOR - 245 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5330 Conference/Seminar Fees This line covers education classes and certifications necessary to keep our inspectors current in all facets.	\$100.00	\$400.00	\$400.00	\$400.00
5400 Supplies Pens, Notepads, Folders	\$274.89	\$300.00	\$300.00	\$300.00
5710 Instate Travel This pays the IRS set amount for inspection mileage.	\$1,691.04	\$2,100.00	\$2,100.00	\$1,950.00
EXPENSES TOTAL	\$2,065.93	\$2,800.00	\$2,800.00	\$2,650.00
DEPARTMENTAL TOTAL	\$17,335.93	\$19,541.00	\$19,541.00	\$19,391.00

Departmental Budgets

EMERGENCY MANAGEMENT - 291 - SUMMARY

Department Description:

The Grafton Emergency Management Agency (GEMA) is responsible for the coordination of emergency communications and activities between Town and State and other authorities during emergency situations. GEMA is also responsible for running the Town's emergency shelter as needed.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$1,400	\$1,400	\$1,400	\$1,400	\$0	0.0%
Expenses	\$5,536	\$7,850	\$7,750	\$7,750	-\$100	-1.3%
Total	\$6,936	\$9,250	\$9,150	\$9,150	-\$100	-1.1%

comparisons made using the Town Admin budget

Budget Statement:

The FY19 budget is slightly reduced based on historical spending trends.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.1	0.1	0.1	0.1	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.1	0.1	0.1	0.1	0.0

comparisons made using the Town Admin budget

Goals:

To continue to support emergency response activities and the needs of residents in emergency situations.

Departmental Budgets

EMERGENCY MANAGEMENT - 291 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5126 Stipend Stipend for the Emergency Management Director	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00
PERSONNEL TOTAL	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00

EMERGENCY MANAGEMENT - 291 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT.	TOWN
5145 Training Training of the CERT Team	\$105.95	\$3,000.00	\$1,500.00	\$1,500.00
5253 Office Expense Notepads, Pens, folders	\$1,623.35	\$450.00	\$900.00	\$900.00
5340 Communications Verizon Wireless	\$1,998.89	\$950.00	\$2,000.00	\$2,000.00
5400 Supplies Supplies for the Town Emergency Shelter and emergency management activities	\$1,307.33	\$1,000.00	\$1,200.00	\$1,200.00
5482 Shelter Expense Costs associated with operating the Town shelter	\$0.00	\$750.00	\$750.00	\$750.00
5483 Exercise Expense This line items funds the costs associated with emergency preparedness exercises.	\$500.00	\$1,700.00	\$1,400.00	\$1,400.00
EXPENSES TOTAL	\$5,535.52	\$7,850.00	\$7,750.00	\$7,750.00
DEPARTMENTAL TOTAL	\$6,935.52	\$9,250.00	\$9,150.00	\$9,150.00

Departmental Budgets

ANIMAL CONTROL - 292 - SUMMARY

Department Description:

The Animal Control Officer enforces the provisions of Article 16 of the Grafton By-Law. The Officer investigates complaints of alleged violations of this By-Law and apprehends any dog found to be a public nuisance and impound such dog in a suitable place or order the owner or keeper thereof to restrain it. Currently, the towns of Westbrough and Shrewsbury are looking to create a regional animal control department.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$7,217	\$7,217	\$0	\$0	-\$7,217	-100.0%
Expenses	\$0	\$200	\$25,000	\$25,000	\$24,800	12400.0%
Total	\$7,217	\$7,417	\$25,000	\$25,000	\$17,583	237.1%

comparisons made using the Town Admin budget

Budget Statement:

This regional Animal Control District is a cost effective and efficient way to offer a high level of animal control related services to residents. Westborough will be the host community and the district will consist of Shrewsbury, Westborough and Grafton.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.1	0.1	0.1	0.1	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.1	0.1	0.1	0.1	0.0

comparisons made using the Town Admin budget

Goals:

To assist the residents of Grafton resolving disputes involving dogs.

Departmental Budgets

ANIMAL CONTROL - 292 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head	\$7,217.00	\$7,217.00	\$0.00	\$0.00
This line was eliminated in FY19 due to the District.				
PERSONNEL TOTAL	\$7,217.00	\$7,217.00	\$0.00	\$0.00

ANIMAL CONTROL - 292 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5210 Energy	\$0.00	\$50.00	\$0.00	\$0.00
All expenses for the District are rolled into the P&T line.				
5200 Communications	\$0.00	\$0.00	\$0.00	\$0.00
All expenses for the District are rolled into the P&T line.				
5300 Professional and Techincal	\$0.00	\$0.00	\$25,000.00	\$25,000.00
This line pays for Grafton's portion of the Animal Control District, led by Westborough.				
5420 Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00
All expenses for the District are rolled into the P&T line.				
5482 Shelter Expense	\$0.00	\$150.00	\$0.00	\$0.00
All expenses for the District are rolled into the P&T line.				
EXPENSES TOTAL	\$0.00	\$200.00	\$25,000.00	\$25,000.00
DEPARTMENTAL TOTAL	\$7,217.00	\$7,417.00	\$25,000.00	\$25,000.00

Departmental Budgets

ANIMAL INSPECTOR - 296 - SUMMARY

Department Description:

The animal inspector/district is responsible for the annual census of all livestock within the Town and handling other complaints related thereto.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.0%
Expenses	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.0%

comparisons made using the Town Admin budget

Budget Statement:

The FY19 budget is level funded.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.3	0.3	0.3	0.3	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.3	0.3	0.3	0.3	0.0

comparisons made using the Town Admin budget

Goals:

To continue to accurately record and document animal records for the Town of Grafton.

Departmental Budgets

ANIMAL INSPECTOR - 296 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head This pays is for part-time Animal Inspector	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00
5143 Automobile Allowance This pays for the Inspector's use of his personal vehicle	\$400.00	\$400.00	\$400.00	\$400.00
PERSONNEL TOTAL	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
DEPARTMENTAL TOTAL	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00

Departmental Budgets

ENGINEERING - 410 - SUMMARY

Department Description:

The Engineering Department provides the Town of Grafton with high level professional engineering and continues to lend support services to Town departments, boards, and committees, as well as contractors, utility companies, and the general public. The engineer is responsible for the duties of Title V oversight for the Board of Health in an effort to streamline permit/inspection requests with inhouse staff. The Department is responsible for the adjudication, planning, engineering design, cost estimating, permitting, bid preparation, and construction oversight of Town rights of way, sidewalks, and drainage projects.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT.	TOWN	FY19 vs. FY18	
			REQUEST	ADMIN.	\$ CHANGE	% CHANGE
Personnel	\$74,648	\$76,141	\$77,664	\$77,664	\$1,523	2.0%
Expenses	\$33,810	\$54,000	\$59,850	\$58,475	\$4,475	8.3%
Total	\$108,458	\$130,141	\$137,514	\$136,139	\$5,998	4.6%

comparisons made using the Town Admin budget

Budget Statement:

There are slight decreases in several lines due to historical spending trends and budget adjustments. The majority of the funds in the Engineering Department expense lines go towards funding consulting services in the field on an as needed basis for various projects. There is a 2% increase budgeted for the department head salary in FY19.

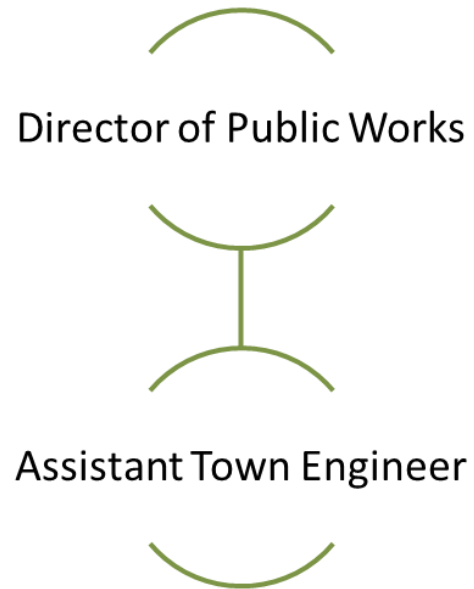
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	1.0	1.0	1.0	0.0
Clerical	0.0	0.0	1.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	1.0	1.0	2.0	1.0	0.0

comparisons made using the Town Admin budget

Goals:

Continue to implement the roadway improvement program to continue to improve the Town's roadway infrastructure utilizing the override monies combined with Chapter 90 and other Town funds. Increase and maintain communication/cooperation between staff and departments in regards to projects that reach across multiple departments.

ENGINEERING- 410 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Assistant Engineer is appointed by the Town Administrator and works under the direction of the Director of Public Works. The Engineering Department is responsible for overseeing the construction and maintenance of the roadway improvement project. This improvement project is funded by the road stabilization account, approved by voters in 2014 and consists of an annual allotment of \$1.5 million to be used exclusively for roadway improvements in town. The Engineering Department regularly collaborates with the Conservation Department, Board of Health, Highway Department, and the Planning Department.

Departmental Budgets

ENGINEERING - 410 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head Salary Salary for the Department Head.	\$74,647.59	\$76,140.96	\$77,664.00	\$77,664.00
PERSONNEL TOTAL		\$74,647.59	\$76,140.96	\$77,664.00

Departmental Budgets

ENGINEERING - 410 - DETAIL

Line Item	EXPENSES	FY17 ACTUAL	FY18 BUDGET	FY19	
				DEPT. REQUEST	TOWN ADMIN.
5300 Professional and Technical		\$32,804.67	\$50,000.00	\$55,000.00	\$54,500.00
	Consultant service for engineering, design, survey and construction oversight services for various projects that cannot be completed by the staff engineer. \$30,000 for consultant services in implementing the new NPDES MS4 permit; \$20,000 for part-time help with field work associated with the new NPDES permit; and \$5,000 for misc. issues that arise.				
5330 Conference/Seminar Fees		\$75.00	\$2,000.00	\$2,000.00	\$1,250.00
	PE Exam Prep - \$1500 (Have money allocated in FY18, but unsure of when class is offered)				
	Other Continuing Education for professional licensure - \$500				
5340 Communications		\$805.53	\$1,200.00	\$2,000.00	\$1,900.00
	Engineer cell phone (1 @\$1,000/yr) as well as all advertising for projects in newspapers, ProjectDog for redesign and construction of culverts on Stowe Road and Westboro Road. Funds Ipad data plan.				
5580 Other Supplies		\$0.00	\$500.00	\$500.00	\$500.00
	Miscellaneous supplies for computer software/equipment and office supplies. Purchase of Ipad for MS4 compliance.				
5710 Instate Travel		\$0.00	\$150.00	\$150.00	\$125.00
	Expenditures for transportation, meals, hotels, and other travel expenses incurred by staff				
5730 Dues and Memberships		\$125.00	\$150.00	\$200.00	\$200.00
	Dues for membership fees and maintaining professional licenses/certifications				
EXPENSES TOTAL		\$33,810.20	\$54,000.00	\$59,850.00	\$58,475.00
DEPARTMENTAL TOTAL		\$108,457.79	\$130,140.96	\$137,514.00	\$136,139.00

Departmental Budgets

HIGHWAY - 420 - SUMMARY

Department Description:

The Highway Department is responsible for the maintenance of approximately 100 miles of Town roads, sidewalks, storm drainage systems, public shade trees, road signage, fleet maintenance, permitting and snow and ice operations. The Highway Department also responds to other emergency and non-emergency situations as needed.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$611,495	\$677,894	\$710,598	\$710,598	\$32,704	4.8%
Expenses	\$374,374	\$471,600	\$492,300	\$488,500	\$16,900	3.6%
Total	\$985,869	\$1,149,494	\$1,202,898	\$1,199,098	\$49,604	4.3%

comparisons made using the Town Admin budget

Budget Statement:

Increases to the FY19 budget are largely related to step increases and the settlement of the local bargaining agreement which brought 2% increases for those members. With the retirement of the Highway Superintendent in FY18, the organizational structure was altered to better serve the needs of the community. Details on that change are below.

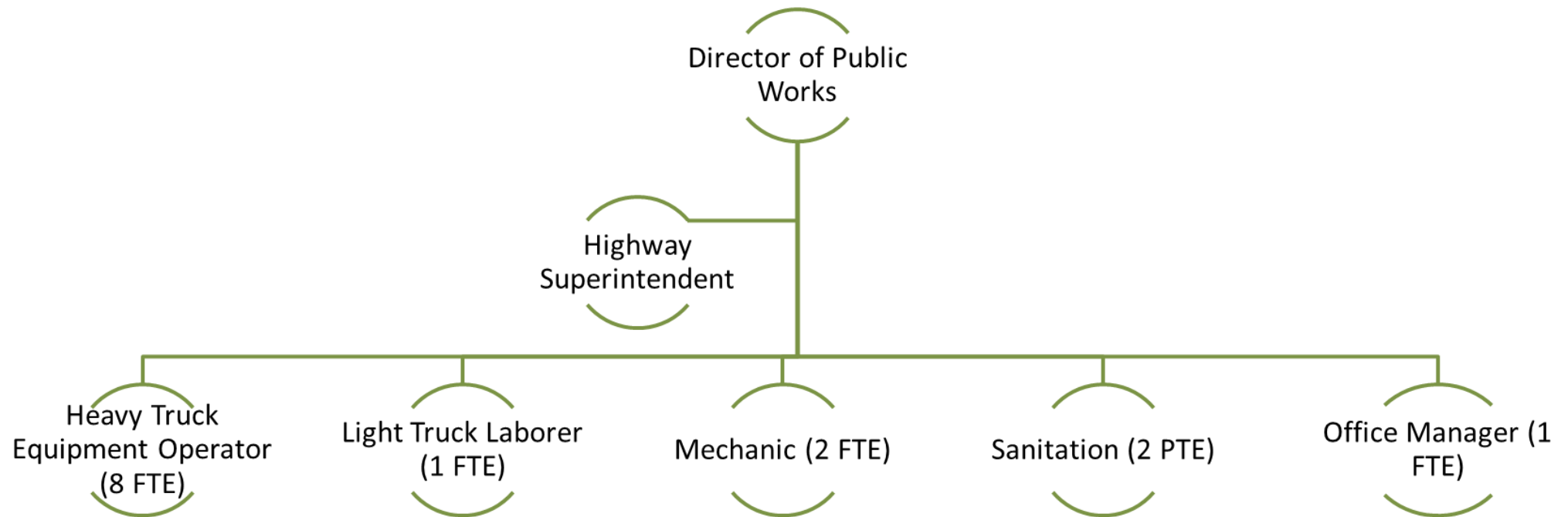
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	1.0	1.0	1.0	0.0
Clerical	1.0	1.0	1.0	1.0	0.0
Professional/Technical	10.5	10.5	11.5	11.5	1.0
Total	12.5	12.5	13.5	13.5	1.0

comparisons made using the Town Admin budget

Goals:

The goal of the highway department is always to continue to properly maintain and improve the Town's assets within the public right of way. In FY19, the town expects to break ground on a new DPW Facility which will improve operations, the life of equipment, and create a safer environment for members of the department.

HIGHWAY- 420 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Highway Department consists of a total of 16 full and part-time employees. The department is managed by the Director of Public Works, who is appointed by the Town Administrator. He is responsible for coordinating the operations of the sewer, highway, and parks and cemetery departments. FY19 will be the first full fiscal year with a Director of Public Works since 2010. The Highway Superintendent is responsible for supervising the day to day operations of the highway department, assists with budget preparation and manages the snow removal operations. All 8 of the full-time Heavy Truck Equipment Operators work under the immediate direction of the Highway Superintendent and are responsible for general road maintenance, tree removal, snow removal, grass cutting, and storm cleanups. All 8 are members of the local bargaining unit, the Grafton Municipal Employee Association (GMEA). The 1 Laborer for the department has many of the same duties but is not required to hold a CDL license. The 2 full-time Mechanics are responsible for maintaining the town fleet including police vehicles, fire vehicles, municipal and public works vehicles. Both mechanics are members of the GMEA. The two part-time sanitation employees are responsible for maintaining the recycling center which is located at the DPW garage. The full-time Office Manager is responsible for receiving and filing applications for DPW related permits, completing all payables and receivables, and general correspondence and scheduling. The Office Manager is a member of the GMEA.

Departmental Budgets

HIGHWAY - 420 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head	\$83,701.17	\$85,376.04	\$42,840.00	\$42,840.00
Salary for Director of Public Works. This salary is split between the Sewer Department (60%) and the Highway Department (40%). The Director serves both departments.				
5113 Administrative Personnel	\$42,163.35	\$42,163.00	\$43,007.00	\$43,007.00
Salaries for one full time office manager.				
5114 Permanent Personnel	\$474,440.91	\$527,354.96	\$601,751.00	\$601,751.00
Salaries for eight heavy truck drivers/equipment operators, one light truck driver/ laborer, two full time mechanic, and Highway Superintendent.				
5116 Seasonal Personnel	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
Salaries for emergency non-snow hires				
5130 Overtime	\$11,189.32	\$21,000.00	\$21,000.00	\$21,000.00
Salaries for after-hour police calls, tree emergencies, hazards due to non-snow weather conditions and the operation of the brush dump on Saturdays				
PERSONNEL TOTAL	\$611,494.75	\$677,894.00	\$710,598.00	\$710,598.00

Departmental Budgets

HIGHWAY - 420 - DETAIL

EXPENSES Page 1 of 2

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5210 Energy Electric bills and natural gas	\$14,560.59	\$18,800.00	\$18,800.00	\$18,000.00
5230 Non-Energy Utilities Sewer and water bills	\$496.59	\$600.00	\$700.00	\$700.00
5240 Repair and Maintenance Repairs to the Highway Garage, town-owned traffic signals and other maintenance items	\$2,687.78	\$15,000.00	\$15,000.00	\$15,000.00
5270 Rentals and Leases Uniform Rentals	\$4,036.11	\$6,000.00	\$6,000.00	\$6,000.00
5300 Professional and Technical CDLs, Hoisting Licenses, DOT Physicals and any technical service (i.e. Engineering) Drug Testing, Police Details.	\$8,432.43	\$9,000.00	\$9,000.00	\$9,000.00
5330 Conference/Seminar Fees Pays for conferences that the Department Head may attend, Training for Hoisting License Credits	\$929.85	\$2,000.00	\$2,000.00	\$2,000.00
5340 Communications Landlines, Cell phones	\$3,964.20	\$7,000.00	\$7,000.00	\$7,000.00
5380 Public Works Services Chip sealing, line painting, crack sealing, and paving. Line also covers Vac Service for Storm Water Mgmt.	\$151,518.43	\$180,000.00	\$200,000.00	\$197,000.00
5381 Tree Trimming and Removal Trimming of public shade trees and the removal of public trees that have become a hazard	\$45,101.01	\$63,000.00	\$63,000.00	\$63,000.00

Departmental Budgets

HIGHWAY - 420 - DETAIL

EXPENSES Page 2 of 2

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5420 Office Supplies General office supplies	\$1,150.49	\$1,200.00	\$1,200.00	\$1,200.00
5460 Grounds Keeping Supplies Seed, loam, mulch, weed-wackers and chainsaws	\$4,947.33	\$4,000.00	\$4,500.00	\$4,500.00
5480 Vehicular Supplies Parts, tires and fluids for the DPW fleet. The fleet is aging and	\$55,938.20	\$85,000.00	\$85,000.00	\$85,000.00
5530 Public Works Supplies Asphalt, Gravel, Sand, Cold Patch, castings and brick for repairs	\$32,752.65	\$35,000.00	\$35,000.00	\$35,000.00
5550 Sign Materials Sign materials to make in-house signs and to purchase signs too big to fabricate in-house. Includes funds for additional way-finding signage near the common.	\$11,497.49	\$10,000.00	\$10,000.00	\$10,000.00
5580 Other Supplies Hardware, tools, paint, etc.	\$34,208.64	\$30,000.00	\$30,000.00	\$30,000.00
5585 Personnel Supplies Boots, raingear, safety gear as required by the CBA.	\$1,816.87	\$4,500.00	\$4,500.00	\$4,500.00
5710 Instate Travel Travel to training and seminars	\$10.20	\$200.00	\$200.00	\$200.00
5730 Dues and Memberships Mass Highway Association, Worcester County Highway Association, Mass Tree Wardens Association, Arbor Day Foundation	\$325.00	\$300.00	\$400.00	\$400.00
EXPENSES TOTAL	\$374,373.86	\$471,600.00	\$492,300.00	\$488,500.00
DEPARTMENTAL TOTAL	\$985,868.61	\$1,149,494.00	\$1,202,898.00	\$1,199,098.00

Departmental Budgets

SANITATION - 421 - SUMMARY

Department Description:

The Sanitation Department provides solid waste and recycling collection services to Town residents. Curbside collection of solid waste and recycling is provided to all residential dwellings containing four or fewer units. The Town utilizes single stream recycling and a pay-as-you-through system for solid waste collection with services provided through a private hauler. Town employees are utilized to staff the brush collection area and recycling collection area on Saturdays.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$12,368	\$16,010	\$16,010	\$16,010	\$0	0.0%
Expenses	\$754,629	\$906,000	\$910,172	\$910,172	\$4,172	0.5%
Total	\$766,997	\$922,010	\$926,182	\$926,182	\$4,172	0.5%

comparisons made using the Town Admin budget

Budget Statement:

Trash and Recycling costs are based on historical tonnage trends. The town signed a new contract with Wheelabrator in FY18, extending into FY19, which generates savings in the cost to dispose of residents trash.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.6	0.6	0.6	0.6	0.0
Total	0.6	0.6	0.6	0.6	0.0

comparisons made using the Town Admin budget

Goals:

The Town is always striving to save money and cut costs where there is opportunity to do so. The Town also knows that this service is highly valued by residents and we strive to keep costs as low as possible while continuing to provide this service. In FY18, the town signed on to a textile recycling program, completely free of charge to residents. The goal of the textile program is to reduce recycling tonnage costs by providing another option for residents to dispose of unwanted textiles. This program will continue in FY19.

Departmental Budgets

SANITATION - 421 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5116 Wages Seasonal/Permanent	\$12,367.91	\$16,010.00	\$16,010.00	\$16,010.00
This covers the personnel expenses for the operation of the recycling drop and brush dump				
PERSONNEL TOTAL	\$12,367.91	\$16,010.00	\$16,010.00	\$16,010.00

SANITATION - 421 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5290 Reuse and Recycle Pickup	\$570,235.24	\$567,000.00	\$571,172.00	\$571,172.00
This line covers the contractual amount paid to the Town's hauler for trash and recycling collections				
5291 Tipping Fee (Wheelabrator)	\$164,847.41	\$200,000.00	\$200,000.00	\$200,000.00
This line covers the contractual charge for each ton of solid waste taken to the incinerator. This line is level funded due to a new negotiated contract with Wheelabrator.				
5292 Landfill	\$17,800.00	\$19,000.00	\$19,000.00	\$19,000.00
Monitoring existing Town closed landfills at Crosby & Milford				
5293 Catch Basins/Disposals	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
This covers the costs of cleaning catch basins for compliance with NPDES				
5294 Special Collections	\$1,746.59	\$5,000.00	\$5,000.00	\$5,000.00
This covers the cost associated for the disposal of special and hazardous materials collected by the Town				
5300 Professional and Technical	\$0.00	\$95,000.00	\$95,000.00	\$95,000.00
This covers the cost of manufacturing PAYT bags				
EXPENSES TOTAL	\$754,629.24	\$906,000.00	\$910,172.00	\$910,172.00
DEPARTMENTAL TOTAL	\$766,997.15	\$922,010.00	\$926,182.00	\$926,182.00

Departmental Budgets

SNOW & ICE CONTROL - 423 - SUMMARY

Department Description:

The Snow and Ice Control Department contains the funds that the Town utilizes to maintain roadways during winter weather events. The Highway Department is responsible for this funding and the maintenance of approximately 100 miles of Town roads and sidewalks.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$83,971	\$38,000	\$38,000	\$38,000	\$0	0.0%
Expenses	\$303,856	\$112,000	\$112,000	\$112,000	\$0	0.0%
Total	\$387,827	\$150,000	\$150,000	\$150,000	\$0	0.0%

comparisons made using the Town Admin budget

Budget Statement:

Snow & Ice operations are level funded for FY19.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

comparisons made using the Town Admin budget

Goals:

To help ensure the public safety, well being, and quality of life of Grafton by diligently maintaining Town-owned roadways during winter weather events.

Departmental Budgets

SNOW & ICE CONTROL - 423 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5116 Seasonal Personnel Salaries for snow hires	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00
5130 Overtime Snow Overtime for full time personnel	\$83,971.33	\$30,000.00	\$30,000.00	\$30,000.00
PERSONNEL TOTAL	\$83,971.33	\$38,000.00	\$38,000.00	\$38,000.00

SNOW & ICE CONTROL - 423 - DETAIL

EXPENSES

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5295 Contracted Snow Plow Drivers	\$104,416.53	\$33,000.00	\$33,000.00	\$33,000.00
5382 Other Purchased Services Weather Service	\$1,525.00	\$1,000.00	\$1,000.00	\$1,000.00
5480 Vehicular Supplies Supplies related to snow operations	\$15,896.69	\$2,000.00	\$2,000.00	\$2,000.00
5530 Public Works Supplies Salt and Liquid Calcium	\$172,073.14	\$71,000.00	\$71,000.00	\$71,000.00
5580 Other Supplies Hardware, meals	\$9,944.36	\$5,000.00	\$5,000.00	\$5,000.00
EXPENSES TOTAL	\$303,855.72	\$112,000.00	\$112,000.00	\$112,000.00
DEPARTMENTAL TOTAL	\$387,827.05	\$150,000.00	\$150,000.00	\$150,000.00

Departmental Budgets

STREET LIGHTING - 424 - SUMMARY

Department Description:

This budgetary department contains the funding for the utility costs and repairs for Town-owned street lights.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$0	\$0	\$0	\$0	\$0	0.0%
Expenses	\$54,195	\$65,000	\$63,000	\$63,000	-\$2,000	-3.1%
Total	\$54,195	\$65,000	\$63,000	\$63,000	-\$2,000	-3.1%

comparisons made using the Town Admin budget

Budget Statement:

There is a slight decrease in the budget to repair streetlights based on historical spending trends. Energy costs are level funded.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

comparisons made using the Town Admin budget

Goals:

To provide common lighting for safety and quality of life enhancement for residents throughout the Town.

Departmental Budgets

STREET LIGHTING - 424 - DETAIL

EXPENSES				FY19	
Line Item		FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.
5210	Energy	\$54,195.29	\$60,000.00	\$60,000.00	\$60,000.00
	Covers the electric usage costs for Town-owned street lamps				
5580	Other Supplies	\$0.00	\$5,000.00	\$3,000.00	\$3,000.00
	To cover repair costs and electrical supplies of street lights				
EXPENSES TOTAL		\$54,195.29	\$65,000.00	\$63,000.00	\$63,000.00
DEPARTMENTAL TOTAL		\$54,195.29	\$65,000.00	\$63,000.00	\$63,000.00

Departmental Budgets

CEMETERY AND PARKS - 491 - SUMMARY

Department Description:

The Cemetery and Parks Department maintains all the Town's parks and cemeteries. During storm events the department assists the Highway Department as needed in maintaining roadways and other Town infrastructure.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$209,843	\$228,138	\$218,739	\$218,739	-\$9,399	-4.1%
Expenses	\$62,991	\$75,250	\$92,350	\$92,350	\$17,100	22.7%
Total	\$272,834	\$303,388	\$311,089	\$311,089	\$7,701	2.5%

comparisons made using the Town Admin budget

Budget Statement:

Decreases in the FY19 personnel line are due to retirements of two longstanding employees. We plan to hire on at a lower rate than what those seasoned employees were making. We also hope to offset the expense line using perpetual care funds.

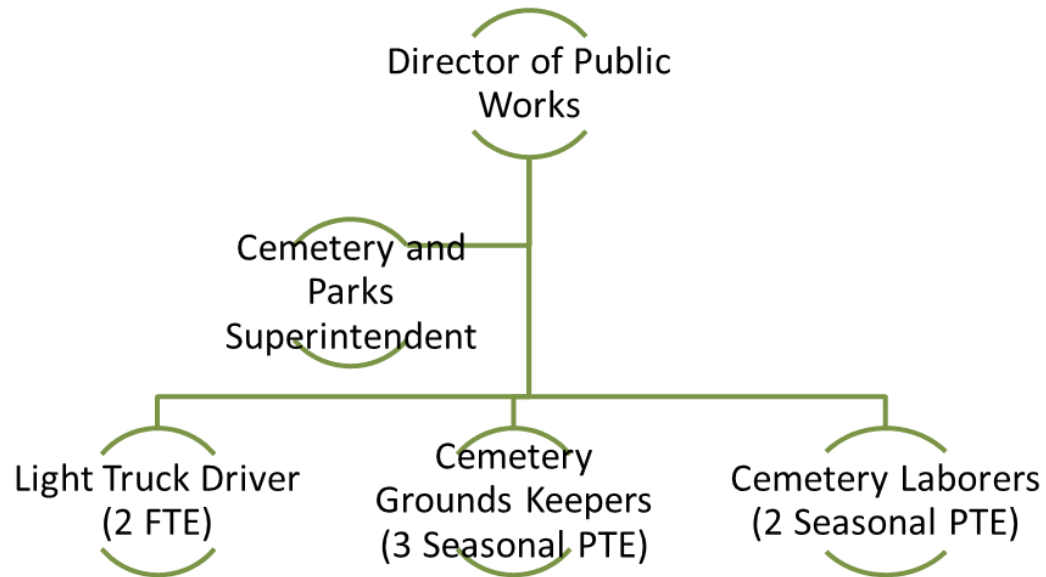
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	1.0	1.0	1.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	4.2	4.2	4.2	4.2	0.0
Total	5.2	5.2	5.2	5.2	0.0

comparisons made using the Town Admin budget

Goals:

Continue to maintain and improve the quality of life of Town residents by improving the cemetery and parks grounds.

CEMETERY AND PARKS - 491 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Cemetery and Parks Department is managed by the Director of Public Works. Day to day operations are overseen by the Cemetery and Parks Superintendent. 2 full-time Light Truck Drivers are also members of the GMEA. Both full-time employees are responsible for grass cutting, park maintenance, snow removal and cemetery maintenance and operations. The 3 part-time grounds keepers do not work in the winter and help to maintain the parks during the spring, summer and fall. The 2 part-time laborers are summer workers that are hired to assist with park maintenance during the summer months when the workload is the highest. The Cemetery and Parks Department maintains 4 publicly owned town cemeteries and the Superintendent is responsible for overseeing the purchasing of plots and the perpetual care accounts.

Departmental Budgets

CEMETERY AND PARKS - 491 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head Salary for Superintendent.	\$66,579.88	\$67,031.34	\$67,031.00	\$67,031.00
5114 Permanent Personnel Salaries two full time Light Truck Drivers/Laborers	\$90,331.00	\$88,490.00	\$77,829.00	\$77,829.00
5116 Wages Seasonal Personnel Salaries for three part time (25hrs per week) groundskeepers from April to November and two 40 hour per week laborers from May to August	\$46,482.33	\$63,117.00	\$64,379.34	\$64,379.34
5130 Overtime Salaries for after-hour emergencies and Saturday Funerals	\$6,449.31	\$9,500.00	\$9,500.00	\$9,500.00
PERSONNEL TOTAL	\$209,842.52	\$228,138.34	\$218,739.34	\$218,739.34

Departmental Budgets

CEMETERY AND PARKS - 491 - DETAIL

EXPENSES Page 1 of 2

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5210 Energy Electric bills and natural gas	\$1,175.06	\$2,000.00	\$2,500.00	\$2,500.00
5230 Non-Energy Utilities Sewer and water bills	\$1,918.00	\$3,000.00	\$3,500.00	\$3,500.00
5240 Repair and Maintenance Parts for repairs to vehicles and equipment performed by DPW mechanics or at a private facility.	\$12,300.47	\$14,000.00	\$14,000.00	\$14,000.00
5270 Rentals and Leases Uniform Rentals	\$1,357.18	\$6,000.00	\$3,000.00	\$3,000.00
5330 Conference/Seminar Fees	\$324.00	\$450.00	\$450.00	\$450.00
5382 Other Purchased Services CDLs, Hoisting Licenses, DOT Physicals, Surveying Services	\$1,007.11	\$1,500.00	\$1,500.00	\$1,500.00
5340 Communications Alarm system, two landlines, and cell phones for Staff and internet service for the Cemetery Garage	\$1,963.57	\$2,000.00	\$2,500.00	\$2,500.00
5386 Tree Maintenance Trimming of public shade trees and the removal of public trees at parks, monuments, cemeteries and on the Common	\$7,410.00	\$7,000.00	\$7,000.00	\$7,000.00
5460 Grounds Keeping Supplies Fertilizers, Seed, loam, Mulch, weed-wackers and chainsaws	\$25,198.66	\$25,000.00	\$25,000.00	\$25,000.00
5480 Vehicular Supplies Parts, Tires and Fluids for the trucks	\$6,776.89	\$7,000.00	\$7,500.00	\$7,500.00

Departmental Budgets

CEMETERY AND PARKS - 491 - DETAIL

EXPENSES Page 2 of 2

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5580 Other Supplies Hardware, tools and paint for maintaining the common, parks, and fences. This line will fund roof replacements and needed repairs on several town owned cemetery maintenance garages.	\$2,893.31	\$6,000.00	\$24,000.00	\$24,000.00
5587 Cemetery Foundations Material to pour grave foundations	\$343.00	\$1,000.00	\$1,000.00	\$1,000.00
5710 Instate Travel Trainings and seminars	\$49.00	\$100.00	\$100.00	\$100.00
5730 Dues and Memberships Massachusetts Cemetery Association Membership	\$275.00	\$200.00	\$300.00	\$300.00
EXPENSES TOTAL	\$62,991.25	\$75,250.00	\$92,350.00	\$92,350.00
DEPARTMENTAL TOTAL	\$272,833.77	\$303,388.34	\$311,089.34	\$311,089.34

Departmental Budgets

BOARD OF HEALTH - 510 - SUMMARY

Department Description:

The Health Department promotes the health, safety and well being of the residents of the Town by administering and enforcing local, state, and federal regulations as well as providing education, information, and guidance. The Department works in an advisory capacity to the five-member appointed Board on matters such as: septic, wells, housing, food, tanning, tobacco, beaches, pools, lodging, tanning, solid waste, beaver control, emergency preparedness, nuisance, communicable and reportable diseases (immunizations), recreational camps for children, and body art.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$51,145	\$51,149	\$52,884	\$52,884	\$1,735	3.4%
Expenses	\$75,764	\$84,775	\$99,625	\$99,625	\$14,850	17.5%
Total	\$126,909	\$135,924	\$152,509	\$152,509	\$16,585	12.2%

comparisons made using the Town Admin budget

Budget Statement:

The FY19 budget shows a 2% increase from the Health Alliance fee to provide service to all towns within the alliance. It also shows an increase for the Alliance to take on all Title V inspectional services in FY19. The personnel line shows an increase based on the negotiated union contract from FY18-FY20.

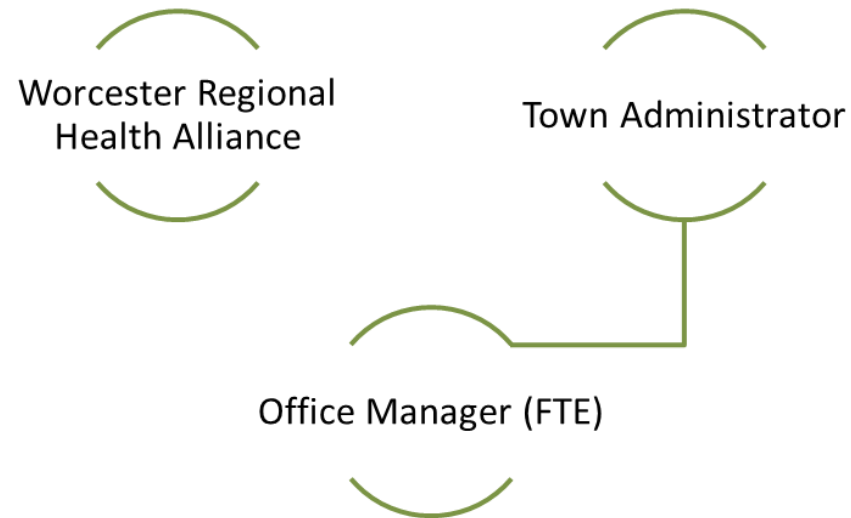
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	0.0	0.0	0.0	0.0
Clerical	1.0	1.0	1.0	1.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	2.0	1.0	1.0	1.0	0.0

comparisons made using the Town Admin budget

Goals:

Streamline permitting process, which will be improved with the new permitting software implemented in FY18. Continue to educate and guide the public on all matters related to public health.

BOARD OF HEALTH - 510 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Board of Health responsibilities have been contracted with a regional health alliance since 2015. Since joining the Worcester Regional Health Alliance, the town has seen an improvement in the level of customer service to businesses and individuals in town. This year, the town will contract with the health alliance for Title V inspectional services which it has not done in the past. We hope that this will improve response times to residents and businesses as we continue to provide assistance on all matters related to public health. The health office is staffed by one full-time Office Manager, appointed and supervised by the Town Administrator, who is a member of the GMEA. Additional office assistance is offered by the Alliance on a regular basis.

Departmental Budgets

BOARD OF HEALTH - 510 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5111 Elected/Appointed Boards There are 5 appointed members for the Board of Health. They each receive a stipend of \$300 annually.	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
5113 Administrative Personnel The Health Department employs one full time Office Manager that serves the public in a variety of ways including office work, meeting minutes and agendas, all customer service, acts as agent due to being the only one in the office. Increase in this line reflects a negotiated union contract for FY18-FY20.	\$42,429.93	\$42,938.00	\$44,628.00	\$44,628.00
5130 Overtime The Board of Health meets up to twice monthly during the evening hours which requires Administrative Personnel to be present to take minutes.	\$4,598.27	\$4,100.00	\$4,100.00	\$4,100.00
5140 Longevity Per Union Contract.	\$2,116.95	\$2,111.00	\$2,156.00	\$2,156.00
PERSONNEL TOTAL	\$51,145.15	\$51,149.00	\$52,884.00	\$52,884.00

Departmental Budgets

BOARD OF HEALTH - 510 - DETAIL

Line Item	EXPENSES	FY17 ACTUAL	FY18 BUDGET	FY19	
				DEPT. REQUEST	TOWN ADMIN.
5300 Professional and Technical		\$65,058.73	\$72,475.00	\$87,925.00	\$87,925.00
	Contracted services for inspections and health services from the CMRPHA. This line will cover half of the cost for Title V inspections, now being covered by the Alliance. The other half will be covered through the revolving account which collects the fee for that inspection.				
5330 Conference/Seminar Fees		\$330.00	\$500.00	\$500.00	\$500.00
	Registration and Conference Fees for employee				
5340 Communications		\$180.00	\$750.00	\$300.00	\$300.00
	Legal ads.				
5420 Office Supplies		\$979.71	\$1,000.00	\$1,000.00	\$1,000.00
	Expendables such as pens, note pads, and file folders.				
5521 Medical Support		\$259.55	\$300.00	\$300.00	\$300.00
	Medical supplies including blood pressure cuffs.				
5710 Instate Travel		\$158.76	\$350.00	\$150.00	\$150.00
	Parking, tolls, meals, lodging for official travel by staff.				
5730 Dues and Memberships		\$270.00	\$200.00	\$250.00	\$250.00
	Membership in health related professional organizations.				
5895 Mosquito Larviciding		\$8,527.20	\$9,200.00	\$9,200.00	\$9,200.00
	Mosquito larvacide briquettes for storm water catch basins to control mosquito population.				
EXPENSES TOTAL		\$75,763.95	\$84,775.00	\$99,625.00	\$99,625.00
DEPARTMENTAL TOTAL		\$126,909.10	\$135,924.00	\$152,509.00	\$152,509.00

Departmental Budgets

COUNCIL ON AGING - 541 - SUMMARY

Department Description:

The Council on Aging operates the Grafton Senior Center which serves residents age 60 and older (and disabled persons of all ages when possible) and their caregivers. Programs that enhance dignity and quality of life, support independence and encourage general wellness are developed, coordinated, and promoted to meet the needs of these individuals. The Grafton Senior Center also provides advocacy and assistance.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$166,773	\$193,779	\$200,137	\$198,137	\$4,358	2.2%
Expenses	\$15,312	\$19,870	\$19,370	\$19,150	-\$720	-3.6%
Total	\$182,084	\$213,649	\$219,507	\$217,287	\$3,638	1.7%

comparisons made using the Town Admin budget

Budget Statement:

The Grafton Senior Center endeavors to offer the older adult population (those 60 years of age and older) of Grafton a quality program including educational and wellness workshops, home delivered meals, on site meals, crisis assistance, a referral/information service, transportation, as well as recreational, social and fitness activities. The Department also offers a large volunteer program. Additional services include a monthly newsletter, fuel and food stamp assistance, discounted town PAYT bags, a tax work-off program and AARP tax preparation, among others. All of these programs, services and activities are needed for successful aging. Socialization, fitness and communication, as well as key support services create a community where it is possible to age with grace, dignity and integrity.

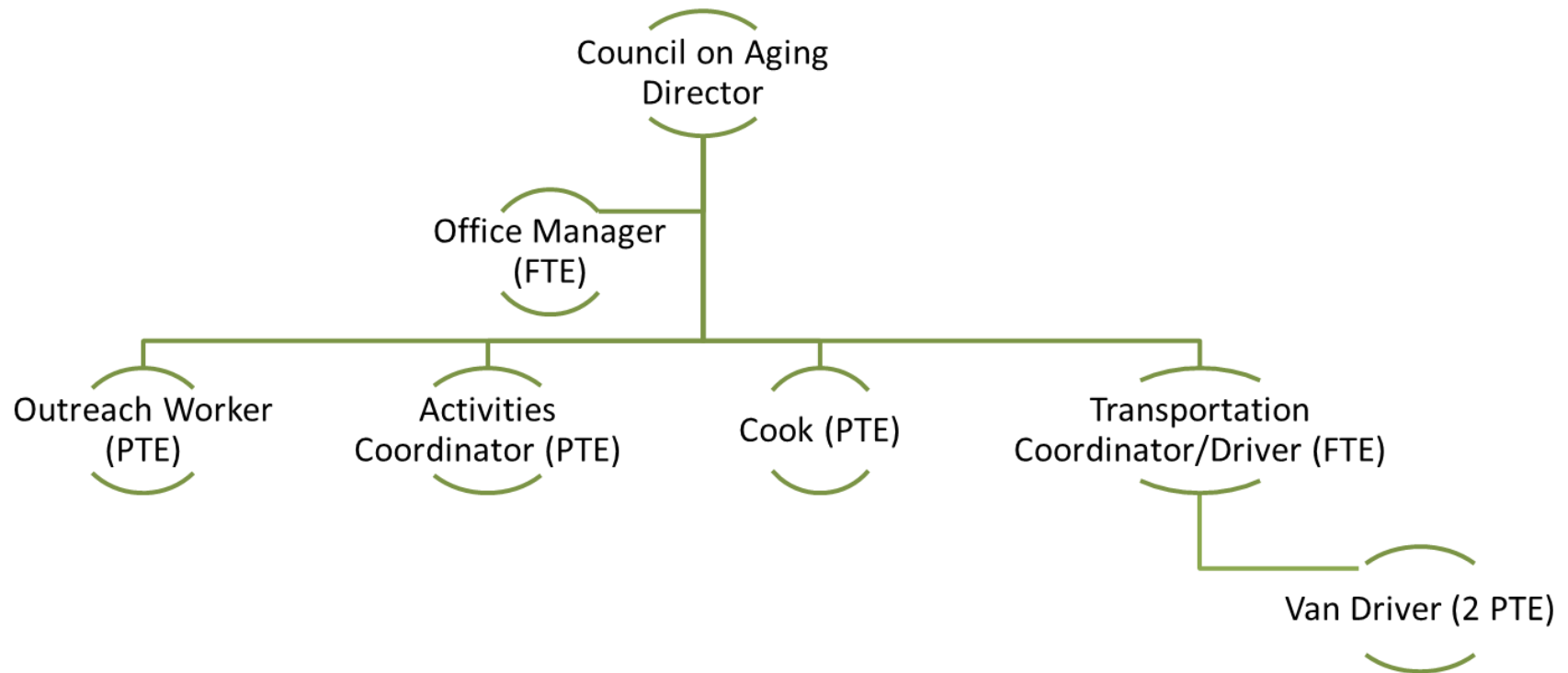
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	1.0	1.0	1.0	0.0
Clerical	1.0	1.0	1.0	1.0	0.0
Professional/Technical	3.0	2.7	2.7	2.7	0.0
Total	5.0	4.7	4.7	4.7	0.0

comparisons made using the Town Admin budget

Goals:

(1) To continue to improve the quality of life for Grafton residents age 60 and older by providing a wide range of services, activities and programs. (2) To provide greater access to transportation to Grafton disabled residents and seniors sixty years of age and older.

COUNCIL ON AGING - 541 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Council on Aging (known as Senior Center) is managed by a full-time Director who prepares and administers the annual operating and grants, develops monthly programs, oversees the monthly newsletter and prepares departmental reports. The full-time Office Manager is a member of the GMEA and is responsible for answering all phone calls, scheduling van rides and providing general information. She also composes correspondence and maintains payable and receivables. The part-time Outreach Worker collaborates with other resources in order to advocate and support clients. The part-time Activities Coordinator is scheduled for approximately 10 hours per week and assists with planning and organizing activities of the Senior Center. This position is also responsible for maintaining the Senior Center social media presence. The part-time Cook plans meals for the Senior Center which serves lunch every day in the function room. The full-time Transportation Coordinator oversees the two part-time drivers and is in charge of training and creating daily van schedules. This position is responsible for reporting mileage information directly to the Worcester Regional Transit Authority (WRTA), who partners with the town for van services. The two part-time drivers are scheduled and supervised by the Transportation Coordinator and are responsible for transporting seniors and disabled to and from destinations. Both of these positions are funded by the WRTA and a Formula Grant.

Departmental Budgets

COUNCIL ON AGING - 541 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head Salary The Director is a member of the Board, but serves as the full-time department head for the Council on Aging.	\$63,990.83	\$65,270.82	\$66,903.00	\$66,903.00
5113 Administrative Personnel Salaries of two full-time staff: Office Manager & Transportation Coord./Van Driver	\$70,851.72	\$80,145.00	\$83,933.00	\$82,933.00
5115 Part-Time Personnel Wages of one 24 hour part-time staff position with benefits: Outreach Worker. Wages for one part-time 10 hour Activities/Crafts Coordinator. Wages for two 10 hour part-time kitchen cooks for Senior Center lunches. Meals on Wheels will be handled through Elder Nutrition of Worcester.	\$31,655.93	\$47,613.00	\$48,701.00	\$47,701.00
5131 Extra Hours Covers wages of staff to cover other staff's vacations and/or sick time, or coverage for special events.	\$274.26	\$750.00	\$600.00	\$600.00
PERSONNEL TOTAL	\$166,772.74	\$193,778.82	\$200,137.00	\$198,137.00

Departmental Budgets

COUNCIL ON AGING - 541 - DETAIL

Line Item	EXPENSES	FY17 ACTUAL	FY18 BUDGET	FY19	
				DEPT. REQUEST	TOWN ADMIN.
5240 Repair & Maintenance		\$5,112.26	\$5,145.00	\$5,145.00	\$5,100.00
Amount for various maintenance issues, painting, monthly pest control and upholstery/carpet cleaning (3 x annually).					
5330 Conference/Seminar Fees		\$45.00	\$800.00	\$800.00	\$625.00
Registration fees for MCOA Conference and other training such as ServeSafe.					
5340 Communications		\$1,773.62	\$5,000.00	\$5,000.00	\$5,000.00
Covers cell phones for van drivers, Printing Senior Gazette is \$3600 (\$300/mo), Telegram & Gazette Subscription.					
5382 Other Purchased Services		\$3,441.11	\$3,500.00	\$3,500.00	\$3,500.00
Cost of entertainment and food for special events, and water in main activity room. Events include: Various parties (holidays, tea, dessert, pizza, Mardi Gras, Bingo, etc.), Volunteer Appreciation					
5580 Other Supplies		\$3,387.01	\$3,500.00	\$3,500.00	\$3,500.00
This line item pays for all general office supplies, handouts and materials such as those on grief and loss or Alzheimer's, and educational/outreach materials.					
5710 Instate Travel		\$698.70	\$1,200.00	\$700.00	\$700.00
Town vehicle used when available. Mileage reimbursement, Travel, Hotels and Meals for Training & Conferences. Mileage for Outreach home visits with seniors.					
5730 Dues & Membership		\$853.90	\$725.00	\$725.00	\$725.00
Membership in the Massachusetts Councils on Aging Association and the National Councils on Aging Association. Payment for Motion Picture License in order to show movies.					
EXPENSES TOTAL		\$15,311.60	\$19,870.00	\$19,370.00	\$19,150.00
DEPARTMENTAL TOTAL		\$182,084.34	\$213,648.82	\$219,507.00	\$217,287.00

Departmental Budgets

TOGETHER WE CAN - 542 - SUMMARY

Department Description:

Subcommittee to Board of Selectman whose mission is to organize activities and programs to reduce or eliminate the risk factors associated with underage drinking, drug and alcohol abuse and violence facing our community.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$0	\$0	\$0	\$0	\$0	0.0%
Expenses	\$3,300	\$3,300	\$3,300	\$3,300	\$0	0.0%
Total	\$3,300	\$3,300	\$3,300	\$3,300	\$0	0.0%

comparisons made using the Town Admin budget

Budget Statement:

Funds annually spent on supplies, materials and transportation associated with safety and activity programs for Grafton school aged children and the community. GHS: Bon Voyage Graduation Party; Recognition Assembly; SADD conferences and speakers; safety programs; Defensive Driving. GMS: after school activity programs for students not on competitive teams; GES and PreK-2 safety programs; Recreation: Community skating party; Gazebo Road Race

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

comparisons made using the Town Admin budget

Goals:

To Maintain current projects and programs associated with Grafton Public Schools, Recreation and the Police Department such as: the annual Post GHS Graduation Party "Bon Voyage"; SkidZ Skool with GHS; GHS SADD programs that address underage drinking, drug abuse, violence, high risk behaviors and safety programs; activity programs for middle school students and the community at large; safety programs for elementary students; recognition programs that endorse good decision making with young people.

TOGETHER WE CAN - 542 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



Together We Can was established by the Board of Selectmen in 1996 as authorized by Section 3-2 of the Town Charter. Membership is appointed by the Board of Selectmen and includes representation from the organizations listed above. The purpose of this group is to organize activities and programs to reduce or eliminate the risk factors facing the community, such as drugs, alcohol or violence. Together We Can organizes various events that encourage healthy decision making with young people and is a collaborative process across the community.

Departmental Budgets

TOGETHER WE CAN - 542 - DETAIL

EXPENSES			FY19		
Line Item		FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.
5420	Office Supplies	\$1,366.61	\$1,000.00	\$1,500.00	\$1,500.00
	Pens, computer supplies, folders, notepads				
5580	Other Supplies	\$1,433.39	\$1,300.00	\$1,300.00	\$1,300.00
	Supplies for other events and activities				
5716	Workshops	\$500.00	\$1,000.00	\$500.00	\$500.00
EXPENSES TOTAL		\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00
DEPARTMENTAL TOTAL		\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00

Departmental Budgets

VETERANS SERVICES - 543 - SUMMARY

Department Description:

The Department of Veterans Services provides services to veterans and their spouses and dependents. The basic concept of creating fiscal assistance to veterans, veterans' spouses and their dependents had its roots in legislation established in 1861. It was also a concept that became a legislative way and available to all veterans, veteran's spouses and their dependents.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$66,554	\$81,924	\$84,453	\$83,675	\$1,751	2.1%
Expenses	\$55,096	\$81,500	\$87,800	\$87,850	\$6,350	7.8%
Total	\$121,651	\$163,424	\$172,253	\$171,525	\$8,101	5.0%

comparisons made using the Town Admin budget

Budget Statement:

Changes to the FY19 budget include a decrease in personnel due to the hiring of a new Director at a lower rate than the previous director. This budget is subject to approval by the Central Massachusetts Veterans Service District.

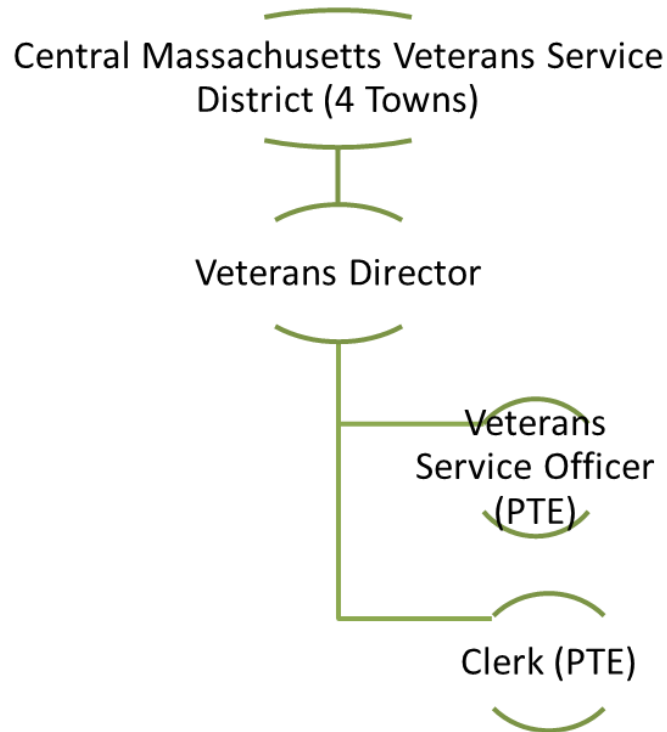
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.3	1.0	1.0	1.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.8	0.8	0.8	0.0
Total	0.3	1.8	1.8	1.8	0.0

comparisons made using the Town Admin budget

Goals:

To educate veterans and their families about available federal, state, and local benefits, then assist them in navigating and accessing those programs.

VETERANS SERVICES - 543 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Central Massachusetts Veterans Service District was established in 2012 and is comprised of Grafton (host community), Shrewsbury, Northborough and Westborough. The budget set forth below is subject to approval by the District membership. The staffing consists of one full-time Director who is responsible for providing customer service and resources to veterans in need in the four towns. The Director is also responsible for the supervision of the part-time Veterans Service Office and the part-time Clerk. All of these positions have rotating schedules between the four towns.

Departmental Budgets

VETERANS SERVICES - 543 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head Salary The Veterans Agent serves as the Department Head. Grafton is part of a Veterans' Services District and is only responsible for 1/3 of this cost.	\$46,114.34	\$58,000.00	\$58,000.00	\$57,222.00
5115 Wages Permanent Part Time Personnel Wages for two Part-Time Veterans Agents, and one full time Clerical Staff	\$20,440.09	\$23,923.81	\$26,453.00	\$26,453.00
PERSONNEL TOTAL	\$66,554.43	\$81,923.81	\$84,453.00	\$83,675.00

Departmental Budgets

VETERANS SERVICES - 543 - DETAIL

Line Item	EXPENSES	FY17 ACTUAL	FY18 BUDGET	FY19	
				DEPT. REQUEST	TOWN ADMIN.
5300 Professional and Technical		\$0.00	\$0.00	\$1,200.00	\$1,250.00
	Software License for VETRASPEC, a VA Claims processing program that will reduce paper use and increase efficiency.				
5330 Conference/Seminar Fees		\$1,999.95	\$2,500.00	\$1,000.00	\$1,000.00
	Registration fees for related conferences or seminars.				
5420 Office Supplies		\$702.41	\$1,200.00	\$1,200.00	\$1,200.00
	General supplies including folders, notepads, binders, envelops. Purchase approximately 1800 cemetery American flags.				
5312 Other Supplies		\$322.50	\$1,200.00	\$1,500.00	\$1,500.00
	American & POW flags for all Town buildings, memorials & the Common. Purchase approximately 1800 cemetery American flags				
5710 Instate Travel		\$0.00	\$500.00	\$500.00	\$500.00
	Mileage reimbursement, Travel, Hotels and Meals for Training & Conferences				
5730 Dues and Memeberships		\$0.00	\$500.00	\$500.00	\$500.00
	Membership fees for veterans associations.				

Departmental Budgets

5740 Veterans Department Insurance	\$2,850.00	\$2,850.00	\$2,850.00	\$2,850.00
Liability insurance for the Veteran's District.				
5750 Soldiers Memorial Expense	\$2,530.92	\$2,750.00	\$5,350.00	\$5,350.00
Monument repairs and upkeep , square markers in memorial hall				
5770 Veterans Benefits	\$46,690.68	\$70,000.00	\$72,000.00	\$72,000.00
5880 New Equipment				
Cover cost of new computer, printer and accessories	\$0.00	\$0.00	\$1,700.00	\$1,700.00
EXPENSES TOTAL	\$55,096.46	\$81,500.00	\$87,800.00	\$87,850.00
DEPARTMENTAL TOTAL	\$121,650.89	\$163,423.81	\$172,253.00	\$171,525.00

Departmental Budgets

LIBRARY - 610 - SUMMARY

Department Description:

The Grafton Public Library provides residents of any age opportunities to find and use information in many formats as they pursue personal growth and education throughout their lives. It helps them develop their ability to find and evaluate information used daily and all lifelong. It provides materials and programs relevant to contemporary issues and interests that enlighten, inform, and entertain.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$446,528	\$531,361	\$590,282	\$582,082	\$50,721	9.5%
Expenses	\$168,877	\$211,125	\$218,950	\$218,950	\$7,825	3.7%
Equipment	\$1,300	\$5,500	\$1,200	\$1,200	-\$4,300	-78.2%
Total	\$616,705	\$747,986	\$810,432	\$802,232	\$54,246	7.3%

comparisons made using the Town Admin budget

Budget Statement:

Library use has been steadily increasing over the last five years, in number of items circulated (35% increase), number of visitors served (46% increase), and number of programs offered (210% increase). The budget has grown 27%, with most growth in personnel. The Library still does not meet the minimum national standard for staff per capita, items per capita or computers per capita. We are mandated by state law to grow the budget by the average TAMI over 3 years plus 2.5%, and in addition to spend 15% of our budget on educational materials (items for patron use); the Town of Grafton thankfully understands and supports this directive. Our Long Range Plan, updated in 2016, reflects 6 service responses to meet community needs defined by community members; the Library programs, services, staff, facility and collections strive to facilitate the following experiences: Visit a Comfortable Place, Create Young Readers, Satisfy Curiosity, Stimulate Imagination, Celebrate Diversity and Know Your Community. The long range plan is split into 4 areas: Collections, Services, Marketing, and Facilities. Budget requests reflect goals in the 2016-2020 Long Range Plan, approved by the Board of Library Trustees and the MA Board of Library Commissioners. Having a Long Range Plan and annually updated action plan makes the Library eligible for MBLC grant funding. Our 90-year old facility does not provide space for programming or allow for the reasonable growth of the collection or a retrospective collection of materials. Ebook use is increasing alongside physical item circulation, making it difficult to transition from print to electronic media, as the majority of patrons are using both formats, requiring us to continue to purchase in multiple formats to meet demand.

Departmental Budgets

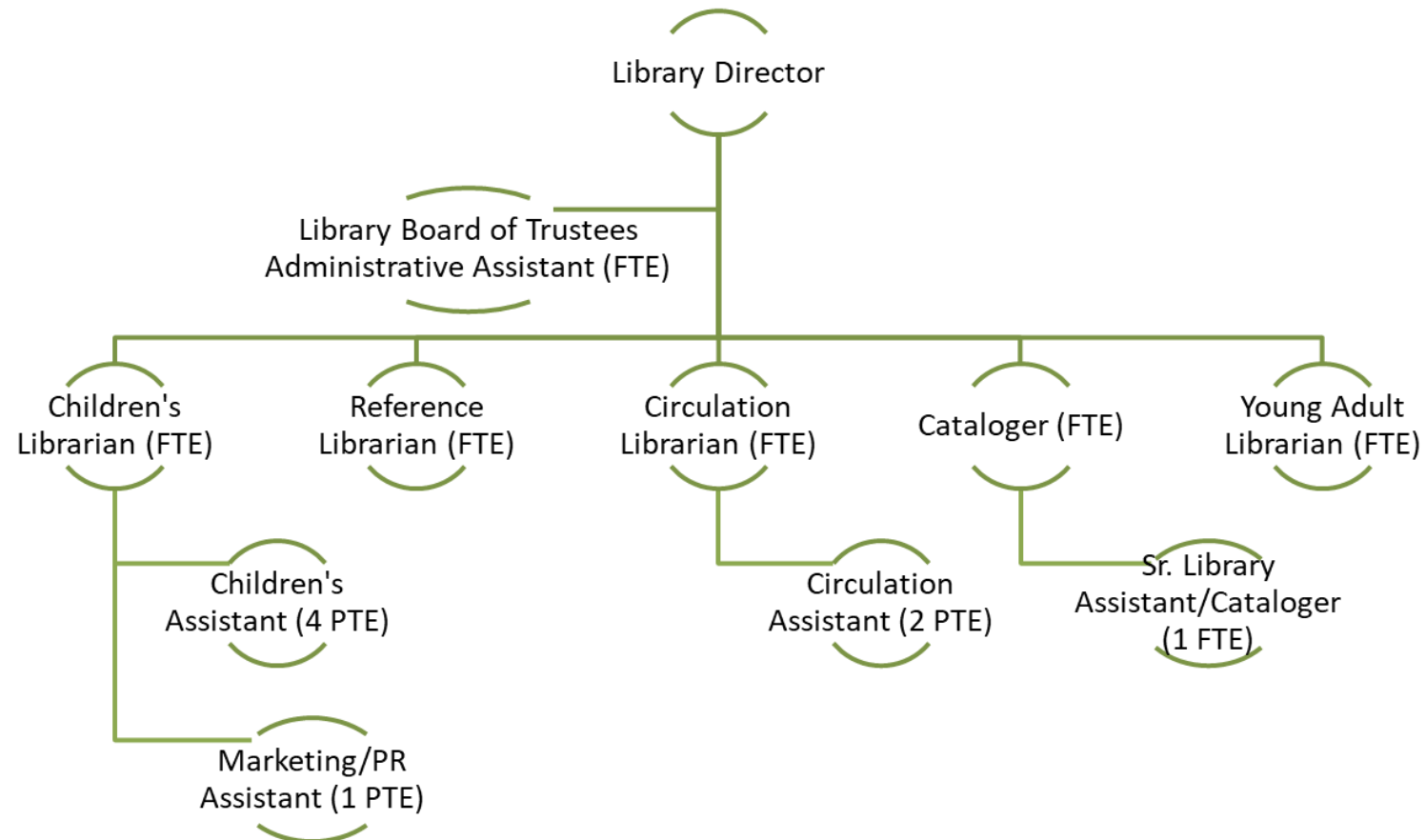
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	1.0	1.0	1.0	0.0
Clerical	0.5	0.5	0.8	0.5	0.0
Professional/Technical	8.5	8.5	13.2	8.5	0.0
Total	10.0	10.0	15.0	10.0	0.0

comparisons made using the Town Admin budget

Goals:

To continue to serve the Grafton population with high quality library programs and materials. The Grafton Public Library will spend the majority of FY19 preparing and anticipating the \$11 million renovation of the current building while continuing to provide the same level of services that it always has.

LIBRARY - 610 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



LIBRARY - 610 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS

The Grafton Public Library is managed by a Library Director who is appointed by the Town Administrator, but also answers to a Board of Library Trustees. The Director is responsible for managing all aspects of the public library including procurement, circulation, budgeting, programming, payroll duties, scheduling, etc. They are also responsible for any reporting requirements set forth by the state Massachusetts Board of Library Commissioners. In addition, the Director supervises all personnel within the department. The Administrative Assistant is responsible for all Trustee and Director correspondence, meeting minutes and agendas, and the booking of all meeting rooms in the library. The Reference Librarian manages all library statistics, oversees programming for adults and coordinates 6 outside speakers per year. The Catalogers, or Technical Services Librarians are responsible for maintaining the CW Mars library database. They control all acquisitions for materials. The Young Adult Librarian, also known as Teen Librarian manages all aspects of the teen department and represents the Library at town and school functions. The Circulation Librarian is responsible for supervising 2 part-time staff members, as well as managing all aspects of adult services for the public library. This includes covering the Circulation Desk. The Children's Librarian is responsible for supervising 5 part-time staff members and manages all aspects of the public library children's room. The Marketing Coordinator, falling under the supervision of Children's Librarian, is responsible for handling all library public relations and social media accounts.

Departmental Budgets

LIBRARY - 610 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5112 Department Head Salary	\$72,821.81	\$75,006.66	\$80,851.00	\$80,851.00
The Library Director is the Full Time Department Head. The present Library Director has a master's degree, 20+ years of experience in public libraries, 18 years of management experience, and 7 years of experience in Library administration. The department head manages a staff of 15 people (12FTE) and the library building, which is open to the public 58 hours a week. The Director's projected salary increase reflects negotiation with the Board of Library Trustees and their commitment to supplementing this salary for the 2nd of 3 years.				
5114 Permanent Full Time Personnel	\$242,570.44	\$283,447.00	\$283,447.00	\$283,447.00
Includes Librarian and Sr. Librarian staff responsible for public services and supervising the activities of part-time staff and volunteers. The American Library Associations' recommended entry level salary for an MLS Librarian is \$47,957/year, or \$26.24 per hour. Request includes additional hours for 1 f/t time staff member, who may be interested in benefits as she increases to 20+ hours.				
5115 Wages Part-time Personnel	\$131,136.18	\$172,907.00	\$225,984.00	\$217,784.00
Includes 10 part time employees. Hours have been increased to accommodate the additional need for services.FY19 is the 3rd year of raises negotiated for FY16 to bring staff to a more median level compared to library staff in sister communities and libraries of similar size in the Commonwealth. Request includes additional hours for 3 part time staff members, 2 of whom may be interested in benefits as they increase to 20+ hours to alleviate gaps in the schedule.				
PERSONNEL TOTAL	\$446,528.43	\$531,360.66	\$590,282.00	\$582,082.00

Departmental Budgets

LIBRARY - 610 - DETAIL

EXPENSES 1 OF 5

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5210 Energy Heat & Electricity. Usage cost decrease balanced out with upgrade to 400 amp service to accommodate 21st century needs.	\$10,742.86	\$11,500.00	\$11,500.00	\$11,500.00
5230 Non-Energy Utilities Sewer - annual usage fee - increasing 25% annually. Additional restroom, Library garden have increased cost and last year we underbudgeted.	\$681.28	\$1,125.00	\$1,600.00	\$1,600.00
5240 Repair & Maintenance Building & grounds maintenance and repair, restroom supplies, plus repair of library materials. If a part time custodial/maintenance position cannot be added, increase to cover contracted repair services. HVAC maintenance (heat & a/c) \$3,000, Boiler maintenance, \$1,000; Landscaping (tree trimming, shrub maintenance and library garden), \$2,400; pest control, \$1000; electrical, plumbing, locksmith and other contracted services \$2,000; disc repair & bindery, \$500; LULA: inspection, certificate & maintenance, \$2200; fire inspection & extinguishers \$600; gutter cleaning and roof repair \$1,200, floor to ceiling cleaning \$2,000; custodial (tp, trash bags, cleaning products, paint @\$200/month, \$2,400 + 20% contingency.	\$13,485.76	\$22,000.00	\$22,000.00	\$22,000.00
5248 Contracted Services Includes network membership & licenses. C/W MARS membership: \$20,200; webhosting \$500; domain renewal \$100, Statewide ebook license \$2,000; Boopsie contract, \$700, Plymouth Rocket, \$1,600; movie licensing, 400; Flickr, \$50.	\$23,151.72	\$22,000.00	\$25,600.00	\$25,600.00

Departmental Budgets

LIBRARY - 610 - DETAIL

EXPENSES 2 OF 5

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5270 Rentals & Leases Includes xerox copier lease, \$3,100; additional printer/xerox, & mail box rental, \$100.	\$3,466.24	\$3,200.00	\$3,200.00	\$3,200.00
5300 Professional and Technical Staff development and recruitment, including new employee physicals, staff professional collection, \$300; professional development days, \$300, Library Director Certification for State Aid eligibility - renewed every 2 years, due in 2018, \$50.	\$20.90	\$1,000.00	\$600.00	\$600.00
5311 Marketing Constant Contact, \$200; National Night Out & School visits, \$600, Logo Tablecloth, \$150, \$50 YALSA Teen Read Week.	\$1,074.72	\$1,000.00	\$1,000.00	\$1,000.00
5330 Conference/Seminar Fees Cost of attending local, state and national library conferences/symposiums and professional development sessions. MLA Beth - \$50; NELA: \$275; ALSC Sarah - 400; YA Symposium, Allison - \$350.	\$619.00	\$1,800.00	\$1,100.00	\$1,100.00
5340 Communications Telephone, Internet, & postage. New Horizons VOIP, \$1200; Verizon (analog fax & dedicated lines), \$1200. Postage, \$1200.	\$3,201.48	\$3,800.00	\$3,900.00	\$3,900.00

Departmental Budgets

LIBRARY - 610 - DETAIL

EXPENSES 3 of 5

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5420 Office Supplies	\$4,129.37	\$7,000.00	\$7,000.00	\$7,000.00
Printer/copier paper, library materials processing supplies, misc. office supplies. The Library has extended office services such as laminating, scanning and shredding to the public. We have a revolving account to help with some of these expenses now. Library processing supplies - labels, barcodes, cases, bags \$2,500, ink and paper for ink/toner, handouts and flyers and staff use \$2,500, misc - sign & literature holders, file boxes, protective sheets for newspapers, paper, staples, tape, etc: \$2,000.00.				
5515 Educational Supplies	\$87,658.37	\$110,000.00	\$114,000.00	\$114,000.00
The Library circulated over 145,000 items in physical and digital formats in FY17. State Aid eligibility requires that 15% of the Total Appropriated Municipal Income (TAMI) be spent on Educational Supplies and Periodicals; the Library must appropriate 15% of operating costs for materials, or \$121,489 from 5515/5516. Allocations as follows: Adult fiction \$15,000; Graphic Novels, \$2,000; Adult nonfiction; \$17,000; YA materials, \$8,000; Children's materials, \$20,000; Audiobooks \$8,000 DVD \$7,000; Music, \$2,000; games \$5,000; kits/misc \$2,000 ; databases \$11,000, ebooks & emedia: \$12,000.				

Departmental Budgets

5516 Periodicals	\$7,016.92	\$7,500.00	\$7,500.00	\$7,500.00
State Aid eligibility requires that 15% of the Total Appropriated Municipal Income (TAMI) be spent on Educational Supplies and Periodicals; the Library must appropriate 15% of operating costs for materials, or \$121,489 from 5515/5516. The Library has 104 print magazine & newspaper subscriptions, including professional journals and review media used by staff for materials selection.				

LIBRARY - 610 - DETAIL

EXPENSES 4 of 5

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5710 Instate Travel	\$2,339.67	\$6,000.00	\$5,000.00	\$5,000.00
Staff travel reimbursement for attendance at 6 C/W MARS meetings, 30 trainings, 20 roundtables, and trips to the grocery store/department store for program supplies. Staff are required to attend 1 professional development session per quarter and off-site meetings for Users Council, technical services roundtable, etc are sometimes an hour away. Underbudgeted last year and have more staff in FY 15/16. Out of State Travel: Sarah (ALSC, OH): \$1,116; Allison (YALSS, UT): \$1,048.				

Departmental Budgets

5717 Programs

\$9,928.45

\$12,000.00

\$14,000.00

\$14,000.00

11,827 people attended 492 programs in FY17. The Friends have reduced funding due to lack of income. Allocation is as follows: \$3,000 for teen programs (crafts, gaming, Dungeons & Dragons, movie night); \$5,000 for children's programs (Mr. Kim, storytime, crafts, STEM, author visits, performers); \$4,000 for adult programs (lectures, coloring, crafts, authors); \$1,500, Summer Reading (Fun in the Sun).

5730 Dues and Memberships

\$1,360.00

\$1,200.00

\$950.00

\$950.00

Library organization membership fees, e.g. Digital Commonwealth \$200; Director: ALA \$200; YA Librarian: ALA/YALSA, \$200
Children's Librarian: ALA/ALSC, \$200; MLA membership, 150.

Departmental Budgets

EXPENSES TOTAL	\$168,876.74	\$211,125.00	\$218,950.00	\$218,950.00
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Departmental Budgets

LIBRARY - 610 - DETAIL

EQUIPMENT

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5880 New Equipment Replace 4 task chairs, \$1200	\$1,299.97	\$5,500.00	\$1,200.00	\$1,200.00
EQUIPMENT TOTAL	\$1,299.97	\$5,500.00	\$1,200.00	\$1,200.00
DEPARTMENTAL TOTAL	\$616,705.14	\$747,985.66	\$810,432.00	\$802,232.00

Departmental Budgets

RECREATION - 630 - SUMMARY

Department Description:

The Department creates and organizes active and passive recreation programs for both children and adults in the Town of Grafton. In addition, the Department coordinates seasonal events, assists in the management of parks and playgrounds, and coordinates the use of all Town recreational facilities.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$179,178	\$202,564	\$221,505	\$221,073	\$18,509	9.1%
Expenses	\$49,886	\$39,710	\$44,865	\$42,515	\$2,805	7.1%
Total	\$229,064	\$242,274	\$266,370	\$263,588	\$21,314	8.8%

comparisons made using the Town Admin budget

Budget Statement:

Our expense accounts cover a broad spectrum due to the expansive scope of our department; the funds requested cover repair and maintenance to playgrounds and facilities, give us the ability to offer free community events (with additional sponsorship funds from various organizations) and help us run one of the greatest town assets – Silver Lake Beach. We give extreme thought and planning to determine the minimum amount of expense to operate at the best level possible.

Departmental Budgets

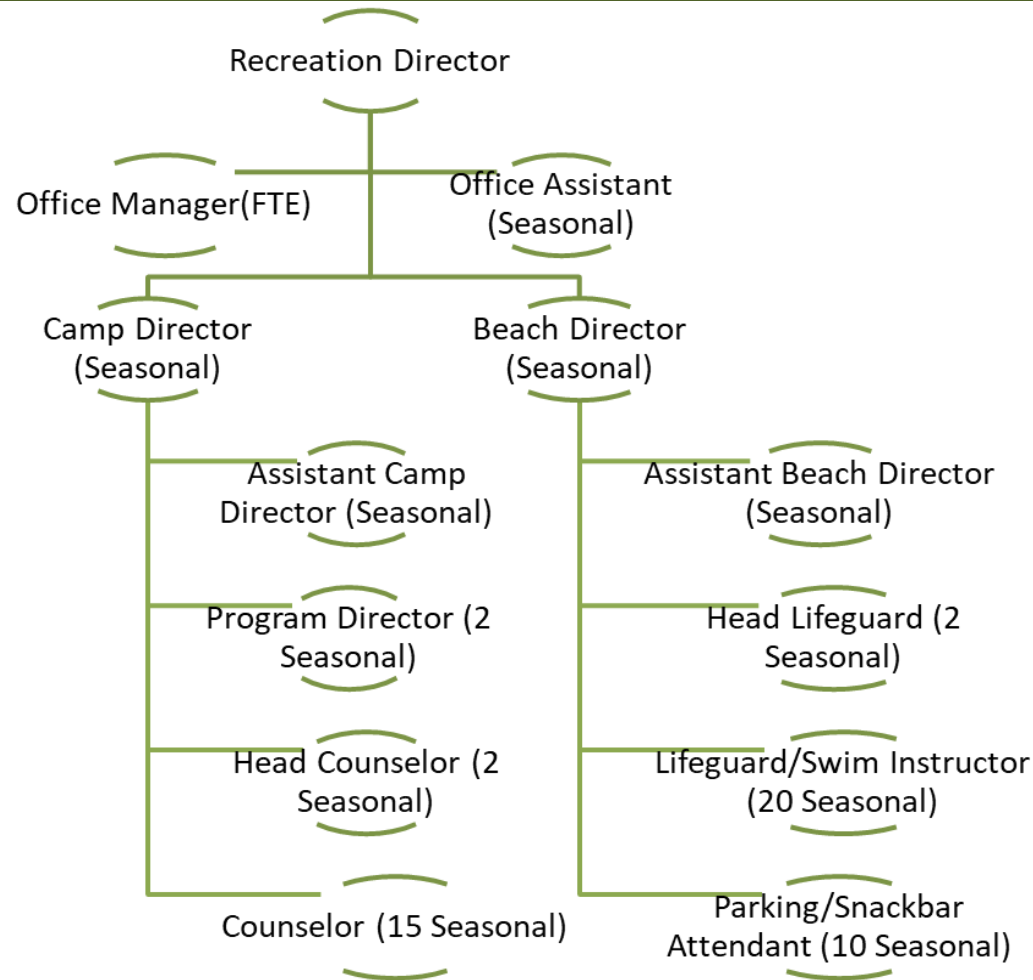
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	1.0	1.0	1.0	0.0
Clerical	1.0	1.0	1.0	1.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	2.0	2.0	2.0	2.0	0.0

comparisons made using the Town Admin budget

Goals:

Our goal this year is to begin working towards becoming an accredited recreation department by the Commission for Accreditation of Park and Recreation Agencies (CAPRA) which accredits park and recreation agencies for excellence in operation and service and provides assurance to the public that we meet the national standards of best practice. And part of this process is for the Director to attend the National Recreation and Parks Association Directors Program which is part of this year's budget request.

RECREATION - 630 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Recreation Department is a largely self sustaining department which brings in revenue through its programming. The department is managed by a Recreation Director who supervises the operations of both summer and winter programming. This includes the supervision of a Camp Director and a Beach Director during the summer months, when demand for recreation programs is the highest. The Director also develops and administers the department's operating budget and establishes all fees with the direction of the Recreation Commission. The Office Manager is the only other full-time staff member and is a member of the local bargaining unit, the Grafton Municipal Employee Association. They are responsible for handling all calls to the office, handling all registrations for programs, and all marketing and advertising for the programs. The Beach Director oversees all seasonal staff including the head lifeguards and Assistant Beach Director. The Lifeguards and Swim Instructors are responsible for the safety of patrons at the beach. The Parking/Snackbar Attendants perform various duties including the maintenance of the space and the management of cash. The Camp Director oversees the day-to-day operations of the summer youth programs and manages all staff of those programs. Directors and Counselors create lesson plans and oversee the operations of the summer programs. Counselors oversee, engage, and interact with the group and are 100% responsible for the location and safety of all children assigned to their group.

Departmental Budgets

RECREATION - 630 - DETAIL

PERSONNEL

Line Item		FY17 ACTUAL	FY18 BUDGET	FY19	
				REQUEST	ADMIN.
5112	Department Head Salary The Recreation Director serves as the full-time department head for the Department managing 1 FT and 50 seasonal employees.	\$61,800.08	\$63,036.00	\$68,079.00	\$68,079.00
5114	Administrative Personnel The Department employs one full-time office manager that services the public, handles registration and coordinates with	\$39,335.17	\$40,378.00	\$43,026.00	\$43,026.00
5116	Wages, Seasonal/Permanent Salaries for approximately 30 beach lifeguards, snackbar/parking	\$77,379.41	\$97,650.00	\$108,900.00	\$108,468.00
5130	Overtime For custodial wages for off-hour use of the municipal building for programs/events and to cover any overtime expenses for the Office Manager.	\$663.19	\$1,500.00	\$1,500.00	\$1,500.00
PERSONNEL TOTAL		\$179,177.85	\$202,564.00	\$221,505.00	\$221,073.00

Departmental Budgets

RECREATION - 630 - DETAIL

EXPENSES	Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
				DEPT. REQUEST	TOWN ADMIN.
	5210 Energy	\$772.45	\$700.00	\$850.00	\$850.00
	Electricity at Beach				
	5240 Repair and Maintenance	\$26,861.19	\$17,350.00	\$20,210.00	\$20,210.00
	\$850 - plumber for opening/closing of beach/ferry st/norcross park; \$2500 - Sand for beach; \$1710 - Microbac (11 weeks x \$105 plus initial test for \$405 for swimming and bathroom water for beach; \$3000 - weed barrier at beach; \$400 - ice skating rink maintenance, \$2000 - playground covering, \$9750 - beach maintenance, equipment /facility/ playground/snackbar/ unexpected repairs/misc				
	5300 Professional & Technical	\$7,764.38	\$6,700.00	\$6,950.00	\$6,950.00
	\$3250 - Concerts on the Common (usually less due to grant from cultural council and other support); \$3200 - RecDesk Software Annual Support Fee; \$500 - Miscellaneous				
	5330 Conference/Seminar Fees	\$350.00	\$1,200.00	\$4,550.00	\$2,600.00
	\$750 - Mass. Rec and Park Assoc. Annual Conference; \$300 - Playground Inspector Certification; \$200 - Local and Regional Trainings/Seminars; \$300 - Staff Training for Beach/Camp; \$3000 - National Conference/Directors School				
	5340 Communications	\$607.82	\$770.00	\$905.00	\$905.00
	\$225- Verizon for install and monthly phone fee at beach; \$680 - Charter for install and monthly internet fee at beach				

Departmental Budgets

5420 Office Supplies	\$1,212.06	\$1,750.00	\$1,500.00	\$1,200.00
Printer toner, tape, staples, paper clips, etc to support office				
5580 Other Supplies	\$11,349.29	\$9,700.00	\$8,995.00	\$8,995.00
\$4475 - Event supplies: [\$350 - Turkey Challenge; \$75 - Build a Scarecrow; \$350 - Big Truck Day; \$500 - Grafton Celebrates Holidays; \$200 - Ice Skating Party; \$2500 - Movies in the Park (usually less due to sponsor support); \$500 - Fun in the Sun Event]; \$2000 - Beach Supplies (staff shirts, first aid supplies, equipment); \$300 - Red Cross Swim Program Fee; \$220 - Overtime Exemption for Seasonal Staff; \$2000 - Miscellaneous				
5710 Instate Travel	\$553.69	\$850.00	\$300.00	\$300.00
Although staff has use of shared municipal vehicles, at times personal vehicles must be used for emergencies or off-hour times when town vehicles are not available				
5730 Dues and Memberships	\$415.00	\$690.00	\$605.00	\$505.00
\$275 - Mass Rec and Parks Assoc. Annual Membership; \$180 - National Rec and Park Assoc. Annual Membership; \$50 - BJ's Membership; \$100 - Miscellaneous				
EXPENSES TOTAL	\$49,885.88	\$39,710.00	\$44,865.00	\$42,515.00
DEPARTMENTAL TOTAL	\$229,063.73	\$242,274.00	\$266,370.00	\$263,588.00

Departmental Budgets

NELSON LIBRARY - 650 - SUMMARY

Department Description:

This Department funds the ongoing repair and maintenance of the Nelson Park and Library. The current facility has been in continuous use as a meeting room library since being built to replace the mansion house in the 1974/75 era. The meeting room is utilized by numerous community groups. The three ball fields, basketball court and ice skating rink are in constant use seasonally; the park facilities are utilized by a number of community groups, recreation leagues, and the Town recreation department for various activities.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$16,341	\$17,500	\$20,200	\$20,200	\$2,700	15.4%
Expenses	\$7,727	\$11,900	\$13,500	\$13,150	\$1,250	10.5%
Equipment	\$0	\$0	\$1,000	\$1,000	\$1,000	N/A
Total	\$24,068	\$29,400	\$34,700	\$34,350	\$3,950	16.8%

comparisons made using the Town Admin budget

Budget Statement:

This budget shows slight increases for performance based increases and additional needs for equipment costs.

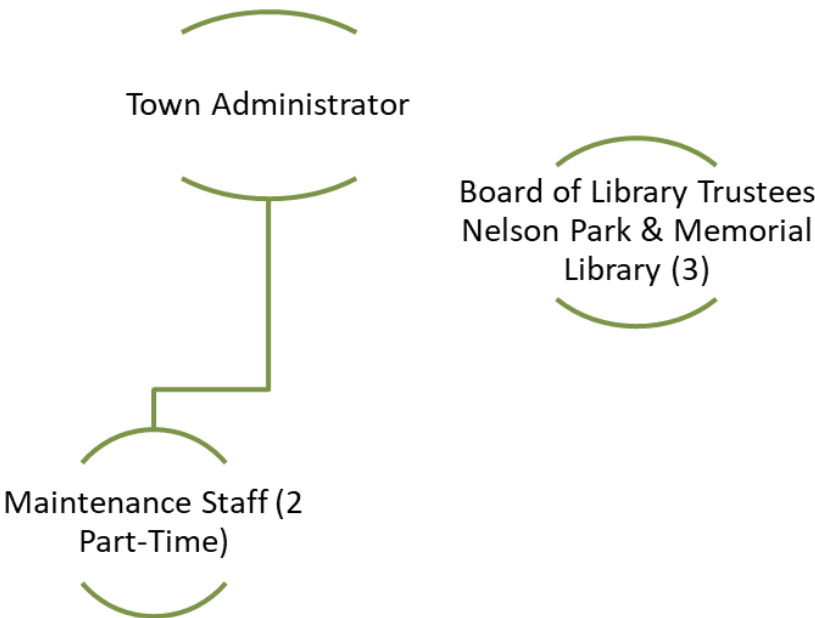
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.8	0.8	0.8	0.8	0.0
Total	0.8	0.8	0.8	0.8	0.0

comparisons made using the Town Admin budget

Goals:

To provide the highest quality customer service for library patrons.

NELSON LIBRARY - 650 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Nelson Park and Library is managed by the Board of Library Trustees, an elected board. There are two part-time staff members who maintain the grounds at Nelson Park and those two staff members are appointed by the Town Administrator. Oversight of the Nelson Park budget and staff is a collaborative effort between the Trustees and Municipal Center.

Departmental Budgets

NELSON LIBRARY - 650 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5121 Maintenance/Custodial This line item is for the cleaning and maintenance of the library	\$5,387.50	\$5,500.00	\$5,950.00	\$5,950.00
5122 Park Maintenance This item is for the two part time employees. These two	\$10,953.00	\$12,000.00	\$14,250.00	\$14,250.00
PERSONNEL TOTAL		\$16,340.50	\$20,200.00	\$20,200.00

Departmental Budgets

NELSON LIBRARY - 650 - DETAIL

EXPENSES				FY19	
Line Item		FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.
5210	Energy	\$4,315.32	\$4,500.00	\$4,800.00	\$4,800.00
	Heating and electricity costs				
5240	Repair and Maintenance	\$1,472.96	\$3,000.00	\$4,000.00	\$4,000.00
	General upkeep and repairs to the building.				
5340	Communications	\$1,098.21	\$1,200.00	\$1,300.00	\$1,300.00
	Annual Cost of Alarm System Monitoring				
5450	Custodial and Housekeeping	\$394.52	\$400.00	\$400.00	\$400.00
	Interior cleaning and paper products				
5451	Park Maintenance Supplies	\$446.10	\$2,800.00	\$3,000.00	\$2,650.00
	Maintenance supplies for the athletic fields and park grounds				
EXPENSES TOTAL		\$7,727.11	\$11,900.00	\$13,500.00	\$13,150.00

NELSON LIBRARY - 650 - DETAIL

EQUIPMENT			FY19		
Line Item		FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.
5880	New Equipment	\$0.00	\$0.00	\$1,000.00	\$1,000.00
	Purchase of hand tools and other equipment to maintain fields				
EQUIPMENT TOTAL		\$0.00	\$0.00	\$1,000.00	\$1,000.00
DEPARTMENTAL TOTAL		\$24,067.61	\$29,400.00	\$34,700.00	\$34,350.00

Departmental Budgets

RETIREMENT OF DEBT -710 - SUMMARY

Department Description:

This budgetary department contains all principal that the Town is obligated to pay on debt service.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$0	\$0	\$0	\$0	\$0	0.0%
Expenses	\$2,435,000	\$2,495,000	\$2,916,965	\$2,916,965	\$421,965	16.9%
Total	\$2,435,000	\$2,495,000	\$2,916,965	\$2,916,965	\$421,965	16.9%

comparisons made using the Town Admin budget

Budget Statement:

FY2019 budget figures are set based on previous borrowings and debt obligations for the town.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

comparisons made using the Town Admin budget

Goals:

Prudently retire principal to pay to reduce the overall cost of borrowings.

Departmental Budgets

RETIREMENT OF DEBT - 710 - DETAIL

EXPENSES		FY19			
Line Item		FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.
51900	Principal on Long-Term Debt	\$2,435,000.00	\$2,495,000.00	\$2,916,965.00	\$2,916,965.00
	This is the principal that will be paid on the long-term debt of the Town				
EXPENSES TOTAL		\$2,435,000.00	\$2,495,000.00	\$2,916,965.00	\$2,916,965.00
DEPARTMENTAL TOTAL		\$2,435,000.00	\$2,495,000.00	\$2,916,965.00	\$2,916,965.00

Departmental Budgets

INTEREST -750 - SUMMARY

Department Description:

This budgetary department contains all the interest that the Town is obligated to pay on debt service.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$0	\$0	\$0	\$0	\$0	0.0%
Expenses	\$1,429,256	\$1,341,707	\$1,550,830	\$1,550,830	\$209,123	15.6%
Total	\$1,429,256	\$1,341,707	\$1,550,830	\$1,550,830	\$209,123	15.6%

comparisons made using the Town Admin budget

Budget Statement:

FY2019 figures are based on borrowings and debt obligations for the town. Refinancing of long term debt was completed in FY18 and the savings for those refinancings are reflected in the FY19 budget.

PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	0.0	0.0	0.0	0.0	0.0
Clerical	0.0	0.0	0.0	0.0	0.0
Professional/Technical	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

comparisons made using the Town Admin budget

Goals:

Secure the lowest possible interest rate for all borrowings in order to save taxpayer dollars.

Departmental Budgets

INTEREST - 750 - DETAIL

EXPENSES	Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
				DEPT. REQUEST	TOWN ADMIN.
	59150 Interest on Long-Term Debt	\$1,429,256.28	\$1,341,707.00	\$1,550,830.00	\$1,550,830.00
	This is the interest paid on all long-term borrowings of the Town				
	59250 Interest on Temporary Debt	\$0.00	\$0.00	\$0.00	\$0.00
	This is interest paid on temporary (short-term) borrowings of the Town				
EXPENSES TOTAL		\$1,429,256.28	\$1,341,707.00	\$1,550,830.00	\$1,550,830.00
DEPARTMENTAL TOTAL		\$1,429,256.28	\$1,341,707.00	\$1,550,830.00	\$1,550,830.00

Departmental Budgets

SEWER DEPARTMENT - 440 - SUMMARY

Department Description:

The Department operates and maintains the Town's wastewater collection and treatment system. Overseen by the Board of Sewer Commissioners, the department is responsible for the operation and maintenance of a 2.4 MGD wastewater treatment facility, 14 pump stations and over 70 miles of sewer pipe. The Department operates as a self-sustaining enterprise fund.

OPERATING COSTS			FY19			
BUDGET ITEM	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	FY19 vs. FY18	
					\$ CHANGE	% CHANGE
Personnel	\$423,214	\$458,720	\$433,300	\$433,300	-\$25,420	-5.5%
Expenses	\$568,690	\$675,500	\$666,700	\$666,700	-\$8,800	-1.3%
Total	\$991,905	\$1,134,220	\$1,100,000	\$1,100,000	-\$34,220	-3.0%

comparisons made using the Town Admin budget

Budget Statement:

This budget is based on the Town's current NPDES permit. The estimated plant flow for FY19 is 1.7 MGD. This flow figure is used for calculations including sludge disposal costs, chemical costs, and energy. We have very little control over incoming flows and therefore there are specific line item increases or decreases based on future predicted costs. Several line item requests have remained the same for the past three years due to the on going plant upgrade. As new equipment starts and operates through a treatment season we will have a better idea of future costs.

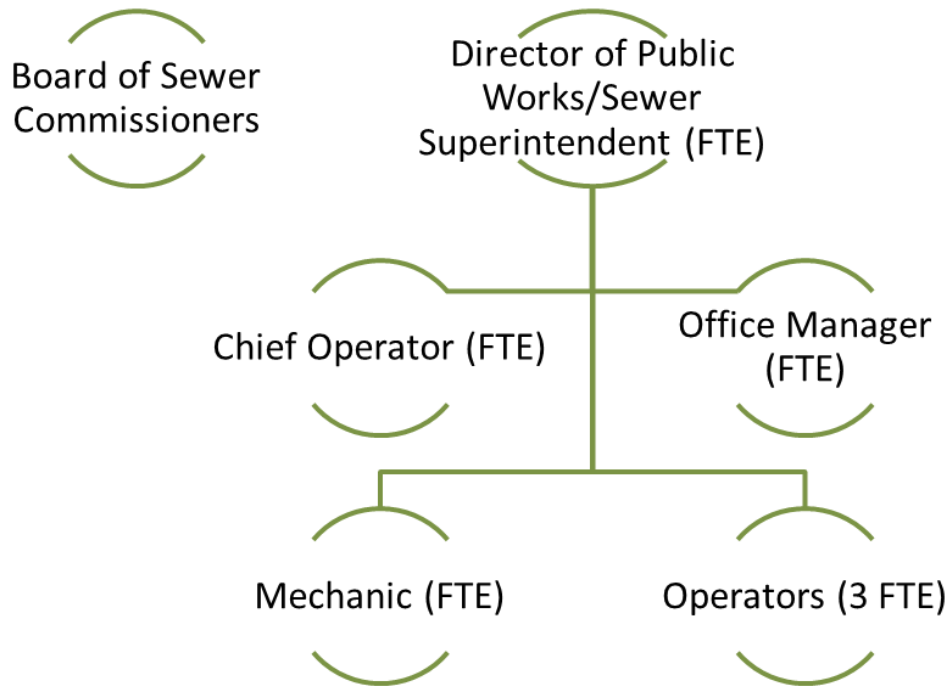
PERSONNEL			FY19		
	FY17 ACTUAL	FY18 BUDGET	DEPT. REQUEST	TOWN ADMIN.	CHANGE
Managerial	1.0	1.0	1.0	1.0	0.0
Clerical	1.3	1.0	1.0	1.0	0.0
Professional/Technical	4.3	5.0	5.0	5.0	0.0
Total	6.5	7.0	7.0	7.0	0.0

comparisons made using the Town Admin budget

Goals:

The Sewer Department goal remains compliance with the town's NPDES Permit while providing a reliable service at a minimum cost for our 4,500 residential, commercial, and industrial customers. Along with the upgrades to the treatment plant the continued ongoing maintenance, repairs, and upgrades to the collection system help to keep the system reliable and cost efficient.

SEWER DEPARTMENT - 440 - ORGANIZATIONAL CHART & ESSENTIAL FUNCTIONS



The Sewer Department operations are managed by the Director of Public Works who also serves as the Sewer Superintendent. Sewer operations are paid for from a sewer enterprise fund which is overseen by a 3 member Board of Sewer Commissioners. The Chief Operator of the department completes all plan review and inspections, and oversees the day-to-day operations of the plant. The Mechanic maintains all department equipment. All 3 Operators complete daily lab analysis, maintain equipment and process control. The Office Manager for the department is responsible for all sewer use billing, sewer connection permits, and all correspondence for the department. The Office Manager is a member of the local bargaining unit, the Grafton Municipal Employee Association.

Departmental Budgets

SEWER DEPARTMENT - 440 - DETAIL

PERSONNEL

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5111 Elected/Appointed Boards Three Board of Sewer Commissioners at \$500/year	\$1,125.00	\$1,500.00	\$1,500.00	\$1,500.00
5112 Department Head Salary Wastewater Superintendent	\$80,200.05	\$81,600.00	\$63,000.00	\$63,000.00
5113 Administrative Personnel One full-time employee	\$42,991.32	\$42,478.00	\$43,752.34	\$43,752.34
5114 Wages, Permanent Personnel The Sewer Department is staffed by Five Full-time employees who oversee the operation and maintenance of the collection system and treatment facility.	\$260,352.26	\$271,022.00	\$277,892.00	\$277,892.00
5130 Overtime Based on 104 weekend days, holidays, and emergency call back situations: pump repairs, sewer overflows, mark-outs, storms, power failures, public assistance, and extended hours during construction.	\$36,427.74	\$60,000.00	\$45,000.00	\$45,000.00
5155 Longevity This covers the longevity pursuant to the collective bargaining agreement with GMEA.	\$2,117.85	\$2,120.00	\$2,156.00	\$2,156.00
PERSONNEL TOTAL	\$423,214.22	\$458,720.00	\$433,300.34	\$433,300.34

Departmental Budgets

SEWER DEPARTMENT - 440 - DETAIL

EXPENSES Page 1 of 2

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5210 Energy Electricity : Treatment Plant-\$120,000, Arcadia St. pump sta.- \$30,000, Worcester St. pump sta.-\$12,000 and 12 smaller pump stations \$14,000. Gas heating \$4,000/month \$20,000	\$209,915.17	\$225,000.00	\$196,000.00	\$196,000.00
5232 Non- Energy Utilities Water Districts: Emergency water usage	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
5240 Repair and Maintenance Repair and Maintenance of pumps, motors, and equipment. Replace pump seals, wear rings, electric motors, rebuild air compressors, process control tanks, routine preventative maintenance of pump stations, gear boxes and drive units	\$18,704.72	\$25,000.00	\$25,000.00	\$25,000.00
5245 Collection System Maintenance Locate and repair leaks in the collection system, replace worn manhole frames and covers. Pump Station repairs	\$8,436.73	\$10,000.00	\$10,000.00	\$10,000.00
5296 Sludge Disposal Transport, dewater, and incinerate Sludge. Approx. 3,500,000 gallons:\$245,000 for disposal, \$10,000 for emergency transportation, \$11,000 for screenings and grit disposal	\$262,741.68	\$275,000.00	\$266,000.00	\$266,000.00
5297 Household Hazardous Waste Collection Collection of Paints, Acids, Pesticides, Cleaners, Aerosols, Pool Chemicals for town residents every 18 mos.	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00
5300 Professional & Technical Quarterly Lab Analysis \$8,000, DMRQA/QC \$1,000, equipment calibration \$1,400, Boiler Maintenance \$2,500, Elevator contract \$2,000, Legal Fees , Softright Support \$3,700, Grafton Tax Collector \$2,000, GIS Improvements \$7,500, copier maintenance	\$23,073.96	\$31,800.00	\$31,800.00	\$31,800.00

Departmental Budgets

SEWER DEPARTMENT - 440 - DETAIL

EXPENSES Page 2 of 2

Line Item	FY17 ACTUAL	FY18 BUDGET	FY19	
			DEPT. REQUEST	TOWN ADMIN.
5330 Conference/Seminar Fees 20 hours continuing education x 6 staff for operator licenses	\$1,270.00	\$2,500.00	\$2,500.00	\$2,500.00
5340 Communications Phone lines for alarms from 14 remote pump stations \$7,700, Quarterly Billing Postage and inserts \$11,850, Verizon \$1,680, On-	\$21,979.31	\$23,800.00	\$23,800.00	\$23,800.00
5420 Office Supplies Computer and printer supplies, replacements, and updates.	\$6,349.30	\$4,000.00	\$6,000.00	\$6,000.00
5480 Vehicular Supplies Repair Parts and Maintenance of four Vehicles	\$1,766.48	\$2,000.00	\$2,000.00	\$2,000.00
5500 Lab Supplies Supplies for daily lab analysis, Hach supplies for nutrient testing, Idexx test kits for bacteria - increased for permit	\$7,301.90	\$7,000.00	\$8,000.00	\$8,000.00
5505 Chemical Supplies Ferric Chloride 12,000 gal@1.99/gal=\$23,800, Magnesium Hydroxide for pH control 18,250gal@\$3.20/gal=\$58,400, Routine Maintenance Chemicals \$2,000(oils, cleaners, degreasers)	\$5,040.53	\$57,000.00	\$84,200.00	\$84,200.00
5585 Personnel Supplies Clothing and Safety Supplies for 6 Full time Personnel	\$2,110.60	\$2,400.00	\$2,400.00	\$2,400.00
5730 Dues & Memberships	\$0.00	\$1,000.00	\$0.00	\$0.00
EXPENSES TOTAL	\$568,690.38	\$675,500.00	\$666,700.00	\$666,700.00
DEPARTMENTAL TOTAL	\$991,904.60	\$1,134,220.00	\$1,100,000.34	\$1,100,000.34

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APPENDIX A-FINANCIAL POLICIES

TOWN OF GRAFTON FINANCIAL POLICIES

PURPOSE

It is the policy of the Town of Grafton that financial management is conducted with the objectives of safeguarding municipal funds, protecting the Town's assets and funding municipal services in an efficient, effective and consistent manner that aligns with public policy goals as set forth by the Board of Selectmen.

In adherence to this policy, the Town shall pursue the following objectives:

- To provide effective financial management within the Town that conforms with generally accepted accounting principles (GAAP);
- To provide public confidence in municipal financial management;
- To protect and enhance the Town's credit rating and prevent defaults on municipal debt;
- To provide essential public safety, municipal and education services at the most efficient cost;
- To provide safeguards to ensure the quality and integrity of municipal financial systems;
- To minimize the Town's financial risk due to unforeseen emergencies;
- To protect and maintain the Town's capital assets.

The goal of this financial policy is to control expenditures and build reserves. The policy includes guidelines which are intended to be used by the Town Administrator/ Board of Selectmen and in preparing budgets, by the Finance Committee in reviewing and recommending budgets, and by Town Meeting in evaluating and approving budgets.

The financial policy is intended to be used, and therefore it must be flexible enough to accommodate changing social and economic conditions. It is appropriate for the Town Administrator/Board of Selectmen to review the guidelines each year and, in consultation with the Finance Committee and the School Committee, make adjustments as required.

The financial policy is to be used in conjunction with the Debt Policy adopted by the Board of Selectmen in May 2004.

In order to obtain the above objectives, the Board of Selectmen adopts the following policies:

A. ACCOUNTING AND AUDITING POLICIES

1. The Town will utilize accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Government Accounting Standards Board (GASB).
2. An annual audit will be performed by an independent public accounting firm on a timely basis.
3. The Town will maintain strong financial controls to ensure compliance with town meeting actions, Town Charter, Town bylaws and state regulations.

APPENDIX A-FINANCIAL POLICIES

4. The Town will strive to produce quality financial statements, capital plans, and annual budget documents, consistent with the Town Charter.
5. The Town will produce timely payroll and accounts payable warrants ensuring that vendors and employees are paid on a regular basis.

B. ANNUAL BUDGET

1. The annual budget should be prepared such that all current operating expenditures will be paid for with current operating revenue. The Town should not fund ongoing operating expenditures with non-recurring revenue sources, such as free cash, stabilization funds, or borrowing. Operating expenses should be supported solely by ongoing recurring revenue sources, including taxes, state aid, local receipts, inter-fund transfers, and fees.
2. The annual operating budget shall include an appropriation to an operating reserve fund. This account shall be used to fund any extraordinary or unforeseen expenses that occur during the fiscal year. The Town Administrator shall approve such requests, and forward them to the Finance Committee. Funds will be transferred from the fund to individual departments only upon the voted recommendation of the Finance Committee.
3. The annual budget process will clearly define management's priorities during the budget cycle after consultation with the Board of Selectmen, and will identify all enhancements and reductions made to each department in order to produce a balanced budget.
4. Operational overrides will be considered in the event that recurring expenses outstrip recurring revenues so that municipal and/or educational services are reduced to an unacceptable level. All other available options, excluding the use of reserves, will be considered in advance of proposing an operational override for consideration by the Board of Selectmen.

C. REVENUE

1. The Town will follow an aggressive and equitable practice of collecting revenues as outlined below.
2. The Town will utilize all available tools to collect revenues including the tax title taking and foreclosure process, license and permit holding/revocation, and Registry of Motor Vehicles marking procedures.
3. The Town will strive to maintain and increase a healthy commercial tax base to supplement residential tax revenues by encouraging economic development.
4. The Town will thoroughly analyze any unexpected and unusual one-time revenue sources before appropriation. One-time revenue sources include unanticipated state funds, legal settlements, sales of town assets, or other one-time revenue sources. These funds should be used toward meeting reserve level goals and capital needs. These funds should not be used for funding general fund operating budget needs.

APPENDIX A-FINANCIAL POLICIES

5. The Town will thoroughly analyze the expected stability of any new recurring revenue sources before appropriation. New, recurring revenue sources include significant new growth, increased state aid or other permanent revenue sources. These funds shall first be considered, particularly in the first year, toward meeting reserve level goals and capital needs before being utilized for funding general fund operating budget needs.
6. The Town shall issue revenue or tax anticipation notes only when cash flow projections indicate that the Town will have insufficient funds to meet its liabilities for a period in time and only as a last option. The notes shall be scheduled for repayment at the end of said period.

D. RESERVES

1. The Town shall maintain adequate reserves to protect the Town from unforeseen, extraordinary needs of an emergency nature. Prudent stewardship of the Town requires such planning and protection for the Town's financial health. Available reserve accounts (Stabilization Funds) should be maintained to provide an alternative to taxes and debt to fund the Town's needs. These reserves provide debt holders with assurance, improve the Town's credit rating and, under extraordinary circumstances act as a cushion against unacceptable service level reductions.
2. The amount the Town has in its reserves balance plays a major role in maintaining and/or improving its bond rating. A sudden decline in reserves may be temporary or a planned event, but a constant decline or reduction in reserves may indicate a problem in meeting current expenditures and revenue targets, subsidizing the current operating budget, planned capital investments, or utilizing reserves for purposes not planned.
3. The Town shall strive to fund stabilization funds at a minimum of between 5% and 10% of general fund operating revenues. These Reserves will be maintained in various Stabilization Funds.
4. Reserve funds shall be used to provide for temporary financing for unanticipated or unforeseen extraordinary needs of an emergency nature; an unexpected liability created by Federal or State legislation, funding of previous fiscal year expenses, immediate public safety or health needs, opportunities to achieve long-term cost savings, or planned capital investments, and related debt service. Reserves will not be used to fund recurring budget items.
5. The Town shall strive to make an annual appropriation to various Stabilization Funds. Even if a nominal amount, this annual appropriation will demonstrate the commitment to reserves.
6. Funds shall be allocated from reserves only after an analysis and utilization plan has been prepared by the Town Administrator, submitted to the Finance Committee for recommendation, and presented to the Board of Selectmen for inclusion upon the Town Meeting warrant. The analysis shall provide sufficient evidence to establish that the remaining reserve balance is adequate to offset potential downturns in revenue sources and provide sufficient cash balance for daily financial needs; and that conditions exist in future years that will allow for replenishment of reserve funds.

APPENDIX A-FINANCIAL POLICIES

7. Funds shall be allocated each year in the budget process wherever possible, to replace any use of reserve funds during the preceding fiscal year.

E. OFFSET RECEIPTS AND ENTERPRISE FUNDS

1. The Town shall establish and maintain offset receipts and enterprise funds pursuant to MGL Chapter 40, Section 39 and Chapter 44, Section 53F 1/2, respectively, wherever possible in order to ensure annual operation and maintenance needs are met and such services are financed in an equitable manner.
2. The term of debt for offset receipts and enterprise funds generally shall not exceed the useful life of the asset and whenever possible the term will not exceed twenty (20) years.
3. Short-term debt, including tax-exempt commercial paper, shall be used when authorized for interim financing of enterprise fund capital projects. The term of short-term debt shall not exceed five years. Total short-term debt shall generally not exceed ten percent (10%) of outstanding long-term debt.
4. Ongoing routine, preventive maintenance should be funded on a pay-as-you go basis.
5. Rates for offset receipts and enterprise funds shall be designed to generate sufficient revenues to support the full cost (direct and indirect) of operations and debt and provide debt service coverage, if applicable, and to ensure adequate and appropriate levels of working capital. Fees should be reviewed annually in relation to the cost of providing the service.
6. The enterprise funds will maintain adequate working capital to finance operations. In the absence of retained earnings, operations would require a subsidy by the general fund, which would reduce general fund cash available for investment, and consequently reduce general fund revenue. Wherever possible, rates or fees should be increased in order to maintain retained earnings or *Capital Reserve Accounts* at a minimum of ten percent (10%) of that enterprise fund's annual revenues.

F. GIFTS, GRANTS AND OTHER FUNDS

1. All gifts, grants and donations shall be managed and expended so as to comply with the laws, regulations and guidance of the grantor. Such funds will be held by the Town Treasurer in separate *accounts* which will be maintained by the Town Accountant.
2. All user fees and revolving funds shall be managed in compliance with applicable state laws and regulations. User fees will be set so as to generate only the revenue needed to recover the allowable costs of the programs.
3. All gift, grants, fees, and donations shall be evaluated for suitability and consistency with Town policies. They shall also be formally approved and accepted by the Board of Selectmen and/or School Committee.

APPENDIX A-FINANCIAL POLICIES

4. Any gifts, grants or donations with condition determined to be unsuitable for the Town will not be accepted.

G. TRUST FUND MANAGEMENT

1. Trust fund management will be conducted with the objectives of:
 - Conformance to each trust document's specified purpose, legal requirements, and administrative guidelines;
 - Preservation of capital;
 - Maintenance of security of trust funds and investments;
 - Maximization of total return for each trust fund;
 - Efficient disbursement of funds on an equitable basis;

H. INVESTMENT POLICY

1. Collection, deposit and disbursement of all funds will be managed to insure the protection and safety of funds, and to maintain adequate cash flow to meet the Town's needs of operations.
2. The Town will strive to maximize the return on its portfolio, with the primary objectives of safety of principal, liquidity of funds, and maximum yield.
3. The Treasurer will maintain a separate, written, detailed investment policy.

APPENDIX B-BASIS OF ACCOUNTING AND BUDGETING

Basis of Accounting

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, that is, when they become both measurable and available. “Measurable” means the amount of the transaction can be determined, and “available” means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. The Town considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

The accrual basis of accounting is utilized by non-expendable trust funds. Under this basis of accounting, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred.

Basis of Budgeting

The Town’s General Fund annual budget is adopted on a statutory basis that differs in some respects from generally accepted accounting principals (GAAP). The major differences between the budget basis and GAAP basis of accounting are that:

1. Budgeted revenues are recorded when cash is received, except for real estate and personal property revenues, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
2. Encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse, and are treated as budgetary expenditures in the year they are authorized.

APPENDIX C-BUDGET SCHEDULE

Budget Process and Schedule

The budget is developed based upon projected assumptions of available revenue. The budget is based upon a budget ceiling or levy limit of revenue derived from local property taxes in accordance with Proposition 2½. Added to these revenues are projections for state aid; miscellaneous revenues, such as fees, permits, and interest earned; and available funds, such as free cash and special revenues. This levy limit may be increased if an override is approved by a majority of voters at the polls.

While the projection of available revenues creates a budget ceiling for the Town, an expenditure floor is created by calculating certain fixed or semi-fixed costs such as debt payments, employee benefits, and various assessments. These costs subtracted from projected revenues leave remaining funds that are available for discretionary spending, such as education, public safety, infrastructure maintenance, and community services.

For the past several fiscal years, departments have been instructed to provide budget requests that level fund or reduce non-personnel related line items. These requests were then further adjusted to meet revenue estimates while avoiding major service or personnel reductions.

Beginning in October each year, the finance team reviews the previous quarter's revenue collections and expenditures. In mid-October, the Town Administrator's Office distributes budget request forms to each of the departments. These forms require detailed information regarding personnel costs and ordinary maintenance costs as well as justification for additional personnel or new service programs. Additionally, each revenue-generating department is required to project future revenue with supporting justification. If budget reductions appear to be inevitable, departments are to provide different budget reduction-scenarios and detail their effects on delivery service. These forms are due back to the Town Administrator's Office in mid-November.

After each department's budget requests have been received, the finance team meets with each department as necessary to further refine the budget requests in order to reach a balanced budget. These meetings continue through the month of December. Also during this time, departments work to develop department goals, objectives and performance measures. The Town Administrator's Office prioritizes expenditures and develops a balanced budget by mid-January. The Town Administrator submits a proposed budget to the Board of Selectmen the first week of February.

During the months of February and March, the Finance Committee holds public hearing with Town Departments to review the proposed budget. The Finance Committee will prepare a recommendation for Town Meeting and the budget will be presented at Town Meeting the third Monday in May.

APPENDIX C-BUDGET SCHEDULE

Budget Activity	October				November				December				January				February				March				April				May			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
1. Disburse operating and capital budget request forms to each department																																
2. Review current fiscal year expenditures and collected revenues																																
3. Develop an estimated revenue projection																																
4. Receive budget request forms from each department																																
6. Prepare department goals, objectives and performance measures.																																
5. Meet with each department to refine budget requests.																																
6. Finalize Town Administrator's proposed operating and capital budgets																																
7. Present the proposed operating budget to the Selectmen and Finance Committee																																
8. Finance Committee holds public budget hearings with departments																																
9. Operating and capital budgets presented and approved at Annual Town Meeting																																

APPENDIX D – DESCRIPTION OF FUNDS

Governmental Funds

Most Town functions are financed through what are called governmental funds. There are four types of governmental funds maintained by the Town: the General Fund, an Enterprise Fund, several Special Revenue Funds, and a few Stabilization Funds. The Board of Selectmen recommends for action and Town Meeting appropriates the General Fund and Enterprise Funds.

General Fund: The General Fund is the major operating fund of the Town government, and it accounts for the vast majority of Town operations. The General Fund is supported by revenues from real estate and personal property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees and charges. Most of the Town's departments, including the schools, are supported in whole or in part by the General Fund.

Enterprise Funds: The Town maintains an Enterprise Fund for the Sewer Department. An enterprise operation is a business-type activity supported primarily by charges for services received. Funds raised from charges are dedicated to the specific purpose of the enterprise operation, and cannot be diverted to other unrelated uses. The concept of an enterprise operation also includes the maintenance of the capital facilities of the business. That is, fees for services are charged to recover not only the operating costs of the activity but also the "using up" (depreciation) of the capital investments supporting the service.

Budget and financial reports for enterprise operations utilize terms and concepts that differ significantly from those utilized for General Fund tax-supported reports that are the routine focus of public attention. The purpose of enterprise financial reporting is to measure with reasonable accuracy and consistency the net income derived from operations, and then to measure the availability and use of capital acquisition and construction financing. The presentation of the enterprise budgets utilizes budgetary terms and concepts, and the reporting structure found in the audited financial statements for the same enterprise funds. As such, the key measures are *Net Income* and *Capital Resource Availability*.

Special Revenue Funds: The Town maintains several Special Revenue Funds, which are used to account for those types of revenues that are legally restricted to being spent for a specific purpose (except expendable trusts, or major capital projects). These revenues must be accounted for separately from the General Fund for a variety of reasons, and do not necessarily follow the same fiscal year as the General Fund. Special Revenue Funds include the following types of funds:

1. **Revolving Funds:** Revolving Funds allow the Town to raise revenues from a specific service, and use those revenues to support the service without appropriation. Revolving Funds are established by statute or bylaw, and may require re-authorization each year by Town Meeting. The Town maintains a number of Revolving Funds.
2. **Receipts Reserved for Appropriation:** These receipts are special revenues that are restricted to a specific use, but also require appropriation by Town Meeting, such as insurance settlement monies (over \$20,000), the proceeds from the sale of Town property and the sale of cemetery lots.
3. **School Grants:** These grants account for several specially-financed education programs under grants received from the federal or state governments, including professional development, SPED early childhood development, drug-free school programs, and certain capital improvements.

APPENDIX D – DESCRIPTION OF FUNDS

4. Other Intergovernmental Funds: These funds account for several grants or monies received by the Town from the federal or state governments, including community policing grants, Chapter 90 highway monies, state election grants, state library aid, and various Council on Aging programs.

5. Other Special Revenue Funds: These funds account for miscellaneous special revenues often involving private donations for a specific purpose, such as departmental gifts for police, fire, library and Council on Aging programs.



Stabilization Funds: The Town has two Stabilization Funds: the Municipal Capital Stabilization Fund and the Town’s standard Stabilization Fund. The Capital Stabilization Fund is available to fund the Town’s pay-as-you-go capital projects. The Stabilization Fund is used to offset potential reductions in services or increases in taxes when projected revenues do not meet projected demands.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity, or as an agent for individuals, private organizations, and other governmental units. Fiduciary Funds include expendable trusts, non-expendable trusts, and agency funds.

1. **Expendable Trusts:** Expendable Trusts are used to account for monies received by the Town in a trustee capacity where both the principal and the earnings of the fund may be expended.
2. **Non-expendable Trusts:** These trusts are used to account for trusts where the principal must remain intact (that is, cannot be expended). Generally, income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust.
3. **Agency Funds:** Agency Funds are used to account for funds that are custodial in nature, and do not involve the measurement of operations, such as planning escrow accounts and police or clerk fees due to the Commonwealth.

APPENDIX E – GLOSSARY OF TERMS

TERMS COMMONLY USED IN MUNICIPAL FINANCE

Abatement: A complete or partial cancellation of a levy imposed by a governmental unit; applicable to tax levies and special assessments.

Accrual Basis: In the context of accounting, practice in which expenses and income are accounted for as they are earned or incurred, whether or not they have been received or paid.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it may be expended. Only a vote of Town Meeting can authorize money appropriated for one purpose to be used for another. Any amount which is appropriated may be encumbered. Any part of the general appropriation not spent or encumbered by June 30 automatically reverts to surplus. A specific or particular appropriation is carried forward from year to year until spent for the designated purpose or transferred by Aldermanic vote to another account.

Assessed Valuation: The value placed upon a particular property by the local Board of Assessors for the purpose of apportioning the Town's tax levy among individual property owners equitably and in accordance with the legal requirement that property be assessed at "full and fair cash value," certified periodically by the Commonwealth's Commissioner of Revenue (no less frequently than once every three years).

Audit: Work done by accountants in examining financial reports, reviewing compliance with applicable laws and regulations, reviewing efficiency and economy of operations, and reviewing effectiveness in achieving program results. A basic audit examines only the financial reports and legal compliance. An outside Certified Public Accountant (CPA) audit is directed primarily toward the expression of an opinion as to the fairness of the financial statements and submission of a management letter. An auditor must be independent of the executive branch of government. A state auditor, private CPA, or public accountant, or elected auditor meets this test.

Balance Sheet: A statement which discloses the assets, liabilities, reserves, and equities of a fund or government unit at a specified date.

Balanced Budget: A plan of financial operation in which the estimate of proposed expenditures for a given period is less than or equal to the proposed means of financing these expenditures (from various sources of funds or revenues).

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period (usually a 12-month period referred to as the Fiscal Year, or FY) and the proposed means of financing them.

Capital Improvement Plan (or Capital Budget): A plan of proposed capital outlays, and the means of financing them for the current fiscal period. It is usually a part of the current budget but may also be a multi-year plan.

Capital Improvement: A major, non-recurring expenditure involving one of the following:

- a. Real Property - Includes the purchase or lease of land, existing buildings and structures, and fixtures attached to land and buildings.
- b. Equipment - Includes the replacement or addition of major items of equipment with a life expectancy of at least two years and a cost of at least \$10,000. Similar items can be bundled together.
- c. Projects - Include activities such as the following:
 1. Construction of new buildings or facilities (including architectural, engineering, and related fees).

APPENDIX E – GLOSSARY OF TERMS

2. Improvements or major repairs (costing \$10,000 or more) of existing buildings or facilities, aside from routine maintenance.
3. Studies or other activities (costing \$10,000 or more) that either relate to future “brick and mortar” projects, or are a part of a multi-year program of infrastructure improvements.
4. An annual sum available for routine building improvements, renovations, or repairs.

Cherry Sheet: An annual statement received from the Massachusetts Department of Revenue (DOR) detailing estimated receipts for the next fiscal year from the various state aid accounts, and estimated state and county government charges payable by the Town, and included by the local Assessors in setting the tax rate. The actual receipts and charges may vary from the estimates.

Classification: The division of property valuations by type of property. There are five classes: Residential, Open Space, Commercial, Industrial, and Personal. The Board of Selectmen may set as many as three different tax rates (within limits set forth in state law): for residences, for business and personal, and for open space.

Debt Exclusion: An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits of Proposition 2 ½. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Debt Service: Payment of interest and principal related to long-term debt.

Depreciation: A non-cash expense (also known as non-cash charge) that provides a source of available funds. Amount allocated during the period to amortize the cost of acquiring long-term assets over the useful life of the assets. This is an accounting expense not a real expense that demands cash.

Encumbrance: Obligations such as purchase orders, contracts, or salary commitments that are chargeable to an appropriation, and for which a part of the appropriation is reserved.

Enterprise Fund: A fiscal entity with a self-balancing set of accounts that is utilized to account for a governmental service when it is the intent to recover the total cost of service, including depreciation, primarily through user charges imposed on the consumers of the service. Examples include: Water and Sewer services provided by the Department of Public Works.

Equalized Valuation (EQV): The value of all property as determined by the Commissioner of Revenue biennially, using a standard of "full and fair value"; also referred to as EQV.

Expenditure: The spending of money by the Town for the programs or projects within the approved budget.

Fiscal Year (FY): A 12-month period, commencing July 1 and ending June 30, to which the annual budget applies, and at the end of which a governmental unit determines its financial position and the results of its operations. The number of the fiscal year is that of the calendar year in which it ends; FY2017 is the fiscal year which ends June 30, 2017.

Free Cash: Free cash refers to the amount of Fund Balance that is available for appropriation. It is certified each July 1 by the state. Because of the stringent way that the state makes these calculations, Free Cash more closely represents Cash (actual dollars held) than does Fund Balance, which includes a variety of receivables (i.e., cash due).

APPENDIX E – GLOSSARY OF TERMS

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Balance: The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to the stockholders equity account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected (see Free Cash).

General Fund: The fund into which the general (non-earmarked) revenues of the Town are deposited, and from which money is appropriated to pay expenses.

General Obligation Bonds: Bonds issued by the Town that are backed by the full faith and credit of its taxing authority.

Governmental Funds: Funds used to organize and separate the finances of various Town activities and objectives. Governmental Fund categories include: the General Fund; Enterprise Funds; Special Revenue Funds; and Stabilization Funds.

Overlay: The amount raised from the property tax levy in excess of appropriations and other charges. It cannot exceed 5 percent of the levy, and is used to cover abatements and exemptions granted locally or on appeal.

Overlay Surplus: The unused portions of overlay accounts from previous years; at the end of each fiscal year, this amount is computed from information provided by the Board of Assessors. Any sum so designated is transferred to, and becomes part of the General Fund undesignated fund balance.

Override: A vote to permanently increase the amount of property tax revenue that may be raised over the levy limit set by Proposition 2½.

Personal Services: The cost of salaries, wages, and related employment benefits.

Property Tax Levy: The amount produced by multiplying the assessed valuation of property by the tax rate. The tax rate is expressed per thousand dollars of assessed valuation. For example:

House Value: \$500,000

Tax Rate: \$16.50 (which means \$16.50 per thousand \$\$ of valuation)

Levy Calculation: \$16.50 multiplied by \$500,000 divided by \$1,000.

Result, Property Tax Levy: \$8,250

Proposition 2½ (see below): A tax limitation measure passed by Massachusetts voters in 1980 that limits the growth of the total property tax levy to 2.5% per year. New construction values are added to this limit. Two provisions of Prop 2½ allow the Town to raise taxes above this tax levy limit, upon approval by a 2/3 ballot vote: an operating override or a debt exclusion.

Purchased Services: The cost of services that are provided by a vendor.

Revolving Fund: Those funds that may be used without appropriation and that are established for special uses. Fees (such as for recreation) may be paid into a revolving fund. Revolving funds are established directly by state law or by Town bylaw consistent with state law.

Tax Levy: Total amount of dollars assessed in property taxes by the Town each fiscal year.

APPENDIX E – GLOSSARY OF TERMS

Terms Associated with Proposition 2½

Excess Levy Capacity: The difference between the Town's maximum annual tax levy limit as established by Proposition 2½ and its actual tax levy for the current year. It is additional tax levy that a Town could raise without asking voters for an override or debt exclusion.

Growth Revenue: The amount of property tax revenue that the Town can add to its allowable tax levy as a result of new construction, alterations, subdivision, or change of use of a parcel.

Primary Levy Limit, or Absolute Limit: 2.5 percent of certified full and fair cash value of taxable property.

Secondary Levy Limit, or Annual Levy Limit: Prior levy limit plus 2.5 percent (base) plus growth revenue.

Visual Budget: The Visual Budget is a simple, user-friendly, open-source website that allows anyone to get a quick glance at how the town carefully and strategically invests public tax dollars to provide public services.

APPENDIX E – GLOSSARY OF TERMS

INTRODUCTION

The Town of Grafton operates under an Open Town Meeting form of Government which appropriates all funds annually. The Town Administrator is responsible for developing the annual budget which is reviewed and approved by the Board of Selectmen and the Finance Committee prior to Town Meeting approval.

There are many challenges the Town faces in developing its annual budget. Service expectations and the cost to provide them continue to grow. This is further complicated in that Grafton's revenues come from a variety sources, some of which are not directly controlled by the Town. The primary sources of revenues for the Town include property taxes, state aid and local receipts like building permits and other licenses, with property taxes being the single largest source.

BUDGETING PRACTICES

The annual budget process in the Town starts in October and continues at various levels of intensity through Town Meeting approval in May. Throughout this process internal and external stakeholders are engaged and asked to provide input. The Town's ability to raise additional tax revenue is limited by Proposition 2 ½ whereby the Town can only collect 2 ½% more in property taxes year-over-year in addition to new growth. For further details on this limitation see, *Levy Limits: A Primer on Proposition 2 ½* a booklet prepared by the State Department of Revenue. In the early 2000s, new growth in the tax base and adequate funding of local State Aid was enough to continually meet the needs of the Town budget. However, towns have seen a steady decline in the State Aid increases over the years and are forced to come up with more innovative ways to save money.

Over those years, Ch. 70, PAYT, stimulus funds, oil/gas conversion, meals excise taxes, solar fees and stagnant budgets all served to balance the budget. The Town has also entered into shared services agreements with other Towns in the region, as well as adopted the State's health insurance plans to reduce premium costs. The Town continually evaluates services and costs to be more effective and efficient. Measures like these are undertaken at every level to create stability in the tax rate.

FINANCIAL FORECASTING TOOL

BACKGROUND

Beyond the disciplined day-to-day management of funds, the Town utilizes historic trend and forecasting tools to project revenues and expenses. These tools can help in modeling the future but it cannot predict it.

APPENDIX E – GLOSSARY OF TERMS

The Town began utilizing a multiyear financial forecasting tool in the fall of 2012. The Town Administrator's Office and the Superintendent of Schools are responsible for the development and maintenance of the tool, with the advice and assistance of the Board of Selectmen, School Committee, and Finance Committee.

PURPOSE

This multiyear financial forecasting tool is one resource to be used by Town staff, boards, and committees when making decisions and recommendations on the fiscal direction of the Town. The tool attempts to project future financial conditions utilizing historical fiscal trends and other known information.

PROCEDURE

While the level of sophistication of this tool will continue to evolve, this tool has been developed using sound empirical methods. Normally, recent trends of the past are the best indicators of what's to come in the near future. Therefore, the most recent three-year budgetary data has been utilized to project the needs of the ensuing three years. However, in some instances anomalies exist in certain aspects of the budget that require adjustments to be made to the projected growth or decline rates. Where these conditions exist, the anomalies are identified and the adjusted rates are applied.

To ensure budgetary trends are applied as narrowly as possible, the forecasting tool is applied independently to personnel, expenses and equipment within each of the eight budget categories of municipal operations. The School Department's budget has been analyzed using each of its seven major accounts. The tool is integrated with the Town's budget document.

CONTINUED EVOLUTION

Currently revenues are held at the level of the most recently approved fiscal year's budget. This has been done to help ensure a conservative outlook is provided and future obligations can be met. However, models and scenarios are currently being developed to account for known legislative and formulaic revenue enhancements. This will provide a continued conservative approach while providing for a means to account for rational growth in expenses in out years.

FINANCIAL TREND MONITORING SYSTEM

The Financial Trend Monitoring System (FTMS) was developed by the International City/County Management Association (ICMA) as a method for monitoring the financial condition of local governments. This system identifies factors that affect financial conditions and sets the framework for their analysis. The indicators described in the ICMA publication, Evaluating Financial Condition, A Handbook for Local Government, are designed to give local governments a method of monitoring financial condition using data that is easily accessible. Using this model local governments can provide a report to policy makers, citizens, employees, bond rating agencies, and

APPENDIX E – GLOSSARY OF TERMS

anyone else who may be interested in their financial wellbeing. The FTMS is intended to be used as a management tool that can help to shape long term policy priorities.

POLICIES

There are policies that guide us in our management of public funds. These policies can be formally amended by the Board of Selectmen at as needed.

The Board of Selectmen have held workshops on capital planning as it relates to taxation. They have established a broad-based policy to not issue new debt until a portion of existing debt has rolled off books. This was done so the community would have a sense of what to expect for debt exclusion projects in foreseeable future.

No debt service on existing debt exclusion projects expire until 2019. In 2020, we have identified the DPW facility as the most-likely next project to be excluded.

There are three major policy guidelines we follow to ensure good fiscal management (available in the Town Administrator's Office).

- *The Financial Management Policy and Objectives*
- *The Debt Policy*
- *The Capital Debt Policy*

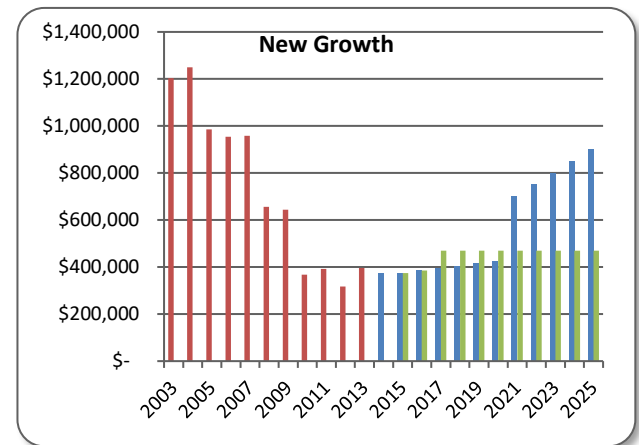
All of these policies need to be taken in consideration when making decisions about debt but does not prohibit the rights of the citizens to petition town meeting and the Selectmen to consider a project they deem worthy of consideration at any time.

RECENT BUDGETS

Over the past few years, available revenues are such that the Town can't afford to do everything it wants and/or should do. Every year revenues and expenses are analyzed to look for trends and develop pragmatic solutions to fix problems. The only way to deal with fixing budgets is to reduce expenses or raise revenues. In June of 2014, Town residents voted for a \$3.5 million Proposition 2 ½ override. The override is a \$2 million operating budget override, with the remaining \$1.5 million to be placed in a roads stabilization fund. While completing the analysis for projections in passing the override, the Town anticipated that FY2019 would be the last year that it could continue to fund the School Department at its requested 5.25%. This presents a unique challenge to FY2020 in which the town will need to consider funding sources if the school is expected to continue to grow at the 5.25% that it has in the last several years.

APPENDIX E – GLOSSARY OF TERMS

NEW GROWTH: New Growth is the amount that a community is allowed to increase its levy each year beyond the 2.5% limit to account for value-adding improvements in the local property stock. In Grafton, the majority of new growth is driven by home improvements and subdivision developments. As shown in the chart, the average new growth over the past 10 years was \$772,000. This includes both the peak of the housing boom and the bottom of the recession. The blue and green show two potential growth scenarios. The green assumes minimal growth for the next two years (there are no large developments on the immediate horizon). After the initial two years, the green assumes new growth at \$470,000 annually. The Central Massachusetts Regional Planning Committee (CMRPC) predicts that our population growth over the next 10 years will be 60% of the population growth from 2000 to 2010. The \$470,000 new growth estimate is 60% of the new growth from 2000 to 2010. New growth is certainly not a one-to-one conversion from population growth, but there is a correlation. The blue assumes minimal growth over the next five years and then a return to 80% of the growth from years 2003 to 2009.



HEALTH INSURANCE: National trends in health care costs are helpful in projecting Grafton's future rates. Over the past three years, insurance premiums under the GIC have grown at the rate of 2%, 3%, 1%, and last year 3.5%. This year, the Town carefully weighed its options for health insurance. With the help of consultants in the field, it was determined that the volatility of the GIC and unknown changes in FY2019 made staying with the GIC too great of a risk. Grafton will have separated from the GIC, effective July 1, 2018. Grafton received an advantageous proposal from Harvard Pilgrim Healthcare to provide health insurance to town employees and retirees. The plans themselves will see a 6.5% increase, however, with the elimination of town paid FSA plans and HRA reimbursements that were agreed upon under the GIC contract, the town's actual cost increase in FY2019 will be less than \$100,000.

SALARY INCREASES: Personnel costs are approximately 70% of any municipality's budget. A one-percentage point annual increase or decrease is approximately a \$280,000 increase/decrease in one year.

FY2019 CAPITAL BUDGET & PLAN

INTRODUCTION

The Town of Grafton's \$918,542 FY2019 capital plan will make much needed investments in Grafton's infrastructure, including town and school facilities, technology, and vehicles. The FY2019 plan is derived largely from the 5-year capital plan established by the Town Administrator's Office after several retreats with department heads to discuss needed improvements to infrastructure and equipment over the next 5 years. Each year, this plan is tweaked and adjusted to meet the current needs of the community. The rolling five-year plan takes into account the best information available, but should more funding become available or should resources become more limited, projects can be moved forward and backward in the plan.

WHAT IS A CAPITAL PROJECT?

The Town of Grafton defines a capital project and/or improvement as a project that must involve a major non-recurring tangible asset which is/are purchased or undertaken at intervals of not less than five years, and has a useful life of at least five years, and cost over \$10,000. According to the Massachusetts Department of Revenue, the Capital Plan is a blueprint for planning a community's capital expenditure and "one of the most important responsibilities of local government officials." The benefits of addressing the needs over 5 years, rather than in isolation has many benefits. The impacts of the operating budget can be minimized through thoughtful debt management, which in Grafton, is established by the Board of Selectmen's Debt Policy (found in the back of this budget document). Large scale projects can be phased over several years. Expensive mistakes due to lack of coordination – such as paving a street and then tearing it up to install a sewer line – can be avoided. The Town Administration with the Board of Selectmen upholds an internal fiscal policy of adding items to the capital list when they cost more than \$7,500 to maintain in any given operating year. It becomes a balance of knowing when to invest capital dollars in order to avoid costly maintenance bills on the operating side.

FUNDING SOURCES

The Town of Grafton is committed to using one-time dollars on onetime expenses. We strive to never use operating dollars on capital expenses. Therefore, the majority of our capital plan is funded through free cash. Other potential investment monies come from Chapter 90 funds, grants, and sometimes through debt exclusions in the tax levy. Grafton has maintained a healthy balance of free cash over the last 5 years. This has allowed the town to routinely invest in robust capital plans. We plan to continue this tradition of planning and investing in the future of Grafton.



FY2019 CAPITAL BUDGET & PLAN

FY2019 CAPITAL IMPROVEMENT PLAN

Per Section 6-7 of the Town Charter, I am pleased to submit my recommended FY19 capital plan for your review and consideration. To be considered a capital project and/or improvement the project must involve a major non-recurring tangible asset which is/are purchased or undertaken at intervals of not less than five years, have a useful life of at least five years, and cost over \$10,000. The projects were selected after considering the relative need, impact, timing and cost of these expenditures and the effect each will have on the operating conditions and financial position of the town. The Fire Department is following the replacement plan recommended by EVR last year and is requesting a replacement chassis for the Forestry vehicle, and a replacement car for the Chief.

I recommend the items in the chart to the right be included in our Capital Article for May's Town Meeting.

This capital plan totals **\$918,542**, all of which is funded by Free Cash. The remaining balance will be considered additional stabilization funds which will increase the Town's financial stability and improve our chances of receiving a favorable bond rating. That bond rating will place the town in a positive position when applying for financing on debt exclusion projects like the Library and DPW Building projects.

Pages 3-5 in the capital plan detail the requests from the various departments, including the school. The request details the justification for the project. While we cannot fund every request made in FY2019, those that do not get funded, get placed on the 5-year capital plan to be funded in another fiscal year. The 5-year plan is located at the back of the capital tab.

DEPT	PROJECT	COST	Funding Source
FIRE			
	Fire Pumper/Tanker Lease	\$130,542	Free Cash
PUBLIC WORKS			
	Replace Truck #26 (F-450) with Plow	\$71,000	Free Cash
RECREATION			
	Major Appliance Replacement	\$18,000	Free Cash
	Boathouse/Snack Bar Roof/Repairs	\$23,000	Free Cash
ELECTION & REGISTRATION			
	Codification Services for By-Laws	\$18,500	Free Cash
GENERAL GOVERNMENT			
	F-250 Pickup Truck with Plow	\$40,000	Free Cash
	Handicap Ramps	\$75,000	Free Cash
FIRE DEPARTMENT			
	Replace Forestry 1- Military Chassis	\$100,000	Free Cash
	Replace Car 1 – Ford Expedition	\$60,000	Free Cash
	Total Town	\$536,042	From Free Cash
SCHOOLS			
	Univents*	\$69,500	Free Cash
	Create Life Skills Class Room – GMS	\$48,000	Free Cash
	SpED Van	\$55,000	Free Cash or Grant
	Tech Hardware/Infrastructure	\$130,000	Free Cash
	Install/Repair Sidewalk SGES	\$24,000	Free Cash
	HVAC/Plumbing Repairs	\$56,000	Free Cash
	Total Schools	\$382,500	From Free Cash
		\$918,542	Total FY19 Capital Plan

GRAFTON PUBLIC SCHOOLS

30 PROVIDENCE ROAD
GRAFTON, MASSACHUSETTS 01519



Memorandum

TO: Tim McInerney
Board of Selectman
Capital Improvement Planning Committee

FROM: Daniel Gale

DATE: 1/31/18

RE: FY19 Capital Plan

In reviewing the Town Administrator's recommendations for this FY19 Capital Plan, we would like to ask to remove the Hot Water Heater \$42,000 and the Tractor \$14,000 and add \$56,000 for HVAC/Plumbing Repairs. After reviewing our FY19 budget, we think this change will better address our needs.

Thank you for your time in reviewing this request.

FY2019 CAPITAL BUDGET & PLAN

Grafton School Department

Prioritized Capital Project Requests

Fiscal Year 2019

PROJECTS BY PRIORITY	School	Priority Category	FY 2019 Estimated Costs	FY 2019 CIPC Cumulative	Justification
Create Life Skills Classroom	GMS	A	\$48,000	\$48,000	There are 8 students moving up that require a designated life skills classroom
SpEd Van	District	A	\$55,000	\$103,000	New van needed for Special Ed, 14 passenger bus, also can be uses for athletics
Technology Hardware/Infrastructure	District	A	\$130,000	\$233,000	Replacing aging desktops, fund needed chromebooks for mandated state testing
Install/Repair Sidewalk	SGES	A	\$24,000	\$257,000	Sidewalks are in disrepair, add handicap accessibility to sidewalk and school
Hot Water Heater Replacement	GMS	A	\$42,000	\$299,000	Replace old heater past its useful life with small more efficient water heater
Tractor	SGES	A	\$14,000	\$313,000	Older equipment that has outgrown useful life
Handicap Parking	MSES	A	\$52,000	\$365,000	Provide 8 parking spots, handicap and visitor, in front of the main entrance
Repave driveway and sidewalk	NGES	B	\$64,000	\$429,000	Repave driveway and install new concrete sidewalk from road to school
Ceiling Repairs	SGES	B	\$48,000	\$477,000	Replace solid ceilings with drop ceilings due to water damage
Create Permanent walls	SGES	B	\$18,000	\$495,000	Replace temporary walls with permanent ones
Expand Parking Lot	NGES	B	\$280,000	\$775,000	School has exceeded parking for staff and visitors, add parking to left of building
Build Fieldhouse	GHS	C	\$180,000	\$955,000	Equipment storage is needed at field, currently renting container for excess
Repair parking lot	NSES	C	\$230,000	\$1,185,000	Repave parking lot due to winter damage
Hot Water Heater Replacement	SGES	C	\$35,000	\$1,220,000	Replace old heater past its useful life with small more efficient water heater
Ceiling replacement	SGES	C	\$27,000	\$1,247,000	Replace café ceiling with acoustical ceiling
Univent Replacement	SGES	C	\$470,000	\$1,717,000	Replace univents, over 40 years old
Kitchen Fridge Replacement	SGES	C	\$65,000	\$1,782,000	Unit is over 40 years old and inefficient
Capital Projects Total			\$1,782,000		

FY2019 CAPITAL BUDGET & PLAN

Capital Project/Purchase Request		
Dept Name: FIRE	Date Prepared: 1/1/2018	
Project/Equipment Name:	Replace Car 1	
Budget Fiscal Year Requested:	2019	
Description: Expedition size SUV		
Estimated Cost:	\$60,000	
Justification and Useful Life: In 2019 Car 1 will be 11 years old. The intent would be to replace Car 1 with a new vehicle and use Old Car 1 as the Fire Prevention car. This would allow us to move Forestry 2, which we have been using as Fire Prevention/Inspection vehicle, to Station 3 as their forestry vehicle.		
Recommended Sources of Funding: Capital Expenditure		
Contact Person: Michael E. Gauthier Title/Position: Fire Chief Email: michaelgauthier@msn.com	Phone Number: (508) 887-1447	

Capital Project/Purchase Request		
Dept Name: FIRE	Date Prepared: 1/1/2018	
Project/Equipment Name:	Replace Forestry 1	
Budget Fiscal Year Requested:	2019	
Description: Replace Forestry 1 with a 5-ton Federal Excess Truck from the government.		
Estimated Cost:	\$100,000	
The \$100,000 would cover the cost of sending said truck out to professionals to remake it into an off road brush truck, in addition to purchasing necessary equipment.		
Justification and Useful Life: We currently have no AWD forestry vehicles in service. Two of our forestry vehicles were taken out of service and one is being used as the Fire Prevention/Inspection vehicle. Forestry 1 would be the primary forestry piece. It would be a larger vehicle with a 1,000 gallon tank.		
Recommended Sources of Funding Capital Expenditure		
Contact Person: Michael E. Gauthier Title/Position: Fire Chief Email: michaelgauthier@msn.com	Phone Number: (508) 887-1447	

FY2019 CAPITAL BUDGET & PLAN

Capital Project/Purchase Request	
Dept Name: Highway	Date Prepared: 10/25/17
Project/Equipment Name: Replace truck # 26 (F-550) with a F-450	
Budget Fiscal Year requested: FY 19	
Description: 2018 Ford F-450 Dump Truck with Snow Plow	
Estimated Cost: \$71,000.00	
Justification and Useful Life: Truck # 26 is 10 years old and has 110,000 miles. Useful life is 10 - 15 years. This vehicle is used on a daily basis.	
Recommended Sources of Funding:	
Contact Person: David Crouse Title/Position: Highway Superintendent Email: croused@graffton-ma.gov	Phone Number: 508-839-5335 ext. 1171

Capital Project/Purchase Request	
Dept Name: Town Clerk	Date Prepared: 12/15/17
Project/Equipment Name: Codification Services through General Code	
Budget Fiscal Year requested: FY 2019	
Description: Codification Services for our Town by-laws, Zoning by-laws, Charter, and Zoning maps.	
Estimated Cost: \$18,495	
Justification and Useful Life: Codifying our records will allow for a more modern approach of searching documents and allowing users to email or save records to their email or account. It will also allow us to keep the records in paper and electronic form for better preservation so records don't have to be handled on a regular basis and become worn.	
Recommended Sources of Funding:	
Contact Person: Kandy Lavallee Title/Position: Interim Town Clerk Email: lavalleeek@graffton-ma.gov	Phone Number: 508-839-5335 x1195

FY2019 CAPITAL BUDGET & PLAN

GRAFTON MASSACHUSETTS 5 YEAR CAPITAL EXPENDITURE PLAN

Department	Project Name/Asset Desired	Justification/Need for Project	Total Cost for FY19	2019	2020	2021	2022	2023	Funding Source
<u>Highway</u>									
Completed	Replace Truck #22 - 5 Ton Dump Truck with plow. Current truck is 20 years old.								Chapter 90
Completed	Replace vehicle #45 - Caterpillar Loader 928G. 18 Years old with useful life of 15-20 years.								Chapter 90
Completed and Paid off	Sweeper Lease								Free Cash
	Replace Truck #26 (F-550) with F-450 with Plow	Current truck is 10 years old with 110,000 miles. Usefile life is 10-15 years.	\$70,000	\$70,000					Free Cash
Highway Total			\$70,000	\$70,000	\$0	\$0	\$0	\$0	
<u>Parks/Cemetery and Recreation</u>									
completed	Replace roof on Fairview Cemetery Office/Garage. Existing roof is 25 years old and leaking.								Perpetual Care
completed	Replace roof on Fisherville Building at Ferry St. ballpark. Existing roof over 30 years old								CPC
completed	Replace vehicle #C-1 2005 Chevrolet Pickup. Truck is 12 years old.								Free Cash
	New Roof - Beach Improvement		\$23,000	\$23,000					Free Cash
	Pave and Line Beach Parking Lot					\$15,000			CPC
	New Fridge, Toilets, Freezer		\$18,000	\$18,000					Free Cash
	Canoe Launch							\$45,000	CPC
Parks/Cemetery and Recreation			\$41,000	\$41,000	\$0	\$15,000	\$0	\$45,000	
<u>Police Department</u>									
complete	4 Pole mounted radar units. Units are portable and are to be mounted where complaints of speeding are prevalent. Currently PD only have 2 monitoring devices.								Free Cash
complete	Replace PD Access/Security system. Currently system installed in 2006 and are designed for 6-8 years of service.								Free Cash
	Landscape slope in front of department		\$0		\$50,000				Free Cash
	Replace 4WD Pickup Truck				\$50,000				
Police Department Total			\$0	\$0	\$100,000	\$0	\$0	\$0	
<u>Sewer Department</u>									
completed	Replace Sewer pick-up truck. Estimated life of 10-12 years.								Retained Earnings
	Replace Sewer pick-up truck. Estimated life of 10-12 years.					\$40,000			Retained Earnings
Sewer Department Total				\$0	\$0	\$40,000	\$0	\$0	
<u>Election and Registration</u>									
completed	Voter scanner and tabulator systems. Current tabulators are over 15 years old and are no longer being manufactured.								Free Cash
completed	Poll Pads - new electronic check in system streamlines process and reduces change of voter fraud.								Free Cash
	Codification Services for Town By-laws, Zoning by-laws, charter and zoning maps		\$18,500	\$18,500					Free Cash
Clerk/Election Total			\$18,500	\$18,500	\$0	\$0	\$0		

FY2019 CAPITAL BUDGET & PLAN

GRAFTON MASSACHUSETTS 5 YEAR CAPITAL EXPENDITURE PLAN

Department	Project Name/Asset Desired	Justification/Need for Project	Total Cost for FY19	2019	2020	2021	2022	2023	Funding Source
Library									
completed	Column repair and fire escape/railing.. Restore cracked and broken pieces of columns, painting. Must be fixed to reduce risk of further damage/verify escape is up to code.								Free Cash
completed	Window repair - restore library to functional operation. Without restoration, they will continue to deteriorate.								CPC
complete	Self check workstations (2). To ensure privacy, accommodate increased traffic		\$22,800	\$22,800					Free Cash
	5-bin auto material handler.				\$75,000				Free Cash
	Library RFD Phase II					\$22,000			
Library Total			\$22,800	\$22,800	\$75,000	\$22,000	\$0	\$0	
Council on Aging									
	New Van							\$55,000	
Council on Aging Total								\$55,000	
Municipal Center									
completed	Community Development/TC Service Counters - ADA accessible service counters								Free Cash
	Pickup Truck - F250 with 8.5ft plow		\$40,000	\$40,000					
	Parking Lot Repave				\$350,000				Chapter 90
	Handicap Ramps		\$75,000	\$75,000					
	Fire alarm system upgrade- Construction				\$125,000				
	Upgrade Accounting System - MUNIS?				\$50,000				
Municipal Center Total			\$165,000	\$165,000	\$675,000	\$0	\$200,000		
Fire Department									
lease	Replace Engine 1 - under LEASES								Free Cash
	Rescue Lease - under LEASES								Free Cash
	Replace Forestry 1 and 3 with used military chassis		\$100,000	\$100,000					Debt Exclusion
	Replace Car 1		\$60,000	\$60,000					Free Cash
	Replace Engine 3				\$900,000				Debt Exclusion
	Replace Engine 1 (may be able to hold off until FY2023)						\$775,000		Debt Exclusion
Fire Total			\$160,000	\$160,000	\$900,000	\$0	\$775,000		

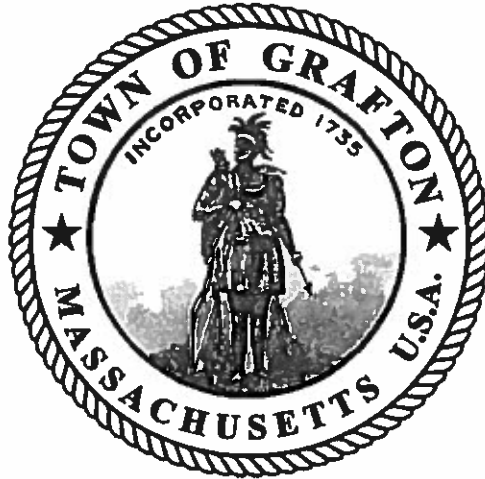
FY2019 CAPITAL BUDGET & PLAN

GRAFTON MASSACHUSETTS 5 YEAR CAPITAL EXPENDITURE PLAN

Department	Project Name/Asset Desired	Justification/Need for Project	Total Cost for FY19	2019	2020	2021	2022	2023	Funding Source
Schools									
	Maintenance Garage replacement - Central Office								Free Cash
	Create Life Skills Classroom GMS		\$48,000	\$48,000					Free Cash
	SpED Van		\$55,000	\$55,000					Free Cash
	Tech Hardware/Infrastructure		\$130,000	\$130,000					Free Cash
	Install/Repair Sidewalk SGES		\$24,000	\$24,000					Free Cash
	Hot water heater replacement GMS		\$42,000	\$42,000					Free Cash
	Tractor SGES		\$14,000	\$14,000					Free Cash
	Handicap Parking MSES		\$52,000	\$52,000					Free Cash
	Repave Driveway/Sidewalk NGES		\$64,000	\$64,000					Free Cash
	Ceiling Repairs SGES		\$48,000	\$48,000					Free Cash
	Create Permanent Walls SGES		\$18,000	\$18,000					Free Cash
	Expand Parking Lot NGES		\$280,000	\$280,000					Free Cash
	Build Fieldhouse GHS		\$180,000	\$180,000					Free Cash
	Repair Parking Lot NSES		\$230,000	\$230,000					Free Cash
	Hot Water Heater Replacement SGES		\$35,000	\$35,000					Free Cash
	Ceiling Replacement SGES		\$27,000	\$27,000					Free Cash
	Univent Replacement SGES		\$470,000	\$470,000					Free Cash
	Kitchen Fridge Replacement SGES		\$65,000	\$65,000					Free Cash
	Replacement furniture - district wide				\$60,000				Free Cash
	Roof replacement - SGES				\$430,000				Free Cash
	HV Replacment at GMS - 11 units at \$110,000 ea.				\$1,200,000				Free Cash
	Repoint Building - NSES				\$450,000				Free Cash
	Plumbing/HVAC repairs - Replace failed plumbing in number of buildings					\$50,000			Free Cash
	Bleacher replacement - GMS - recommended by insurance Co.					\$240,000			Free Cash
	Turf Field #1 replacement					\$700,000			Free Cash
	Window replacement - NSES					\$1,000,000			Free Cash
	Replacement classroom furniture - district						\$60,000		Free Cash
	Turf Field #2 - Replacement						\$700,000		Free Cash
School Total			\$775,000	\$775,000	\$2,140,000	\$1,990,000	\$760,000	\$0	
	TOTAL PROJECT COSTS		\$1,252,300	\$1,252,300	\$3,890,000	\$2,067,000	\$1,735,000	\$100,000	

Grafton Public Schools

FY19 Budget Recommendation



February - 2018

Grafton School Committee

Peter Carlson, Chairperson

Laura Often, Vice Chair

Maureen Cohen, Secretary

Jennifer Connelly

Melissa Mazan

Stella Baskowski, Student Representative

Anja Dickmann, Student Representative

FY19 Budget Recommendation

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Fiscal Year 2019

February, 2018 Update

As of this budget book submission, a level-service budget for FY19 requires an increase of \$2,432,266 (7.3%). The school district is anticipating a funding increase of \$1,745,460 (5.25%). This will leave a funding delta of \$686,806. Assuming that state funding comes in as anticipated, and no unanticipated budget changes are made, the school district will need to make reductions totaling \$686,806 to have a balanced budget.

The School Committee is currently considering a range of options to reduce the preliminary budget by \$686,806. Among the options being considered are reductions in technology spending, increased circuit breaker usage, implementation of fees for athletics, and the reduction of existing teaching positions.

As of going to print, the total operating budget of \$35,007,729 is not expected to change. The decisions of the School Committee in terms of reductions are expected to potentially shift individual lines in this budget document. All lines will be adjusted accordingly by May, 2018 to reflect actual reduction plans.



Grafton Public Schools

30 Providence Road
Grafton, Massachusetts 01519-1178
Phone: 508-839-5421 - Fax: 508-839-7618

February, 2018

Fiscal Year 2019: Superintendent's Budget Message

Introduction

The preliminary FY19 Grafton Public Schools budget is founded on a desire to maintain what is currently offered in the coming year. Maintaining what we are offering in 2017-2018 will require an increase in funding given the continuation of lower than expected state funding and rising special education and personnel costs. The preliminary FY19 budget is a level-service request.

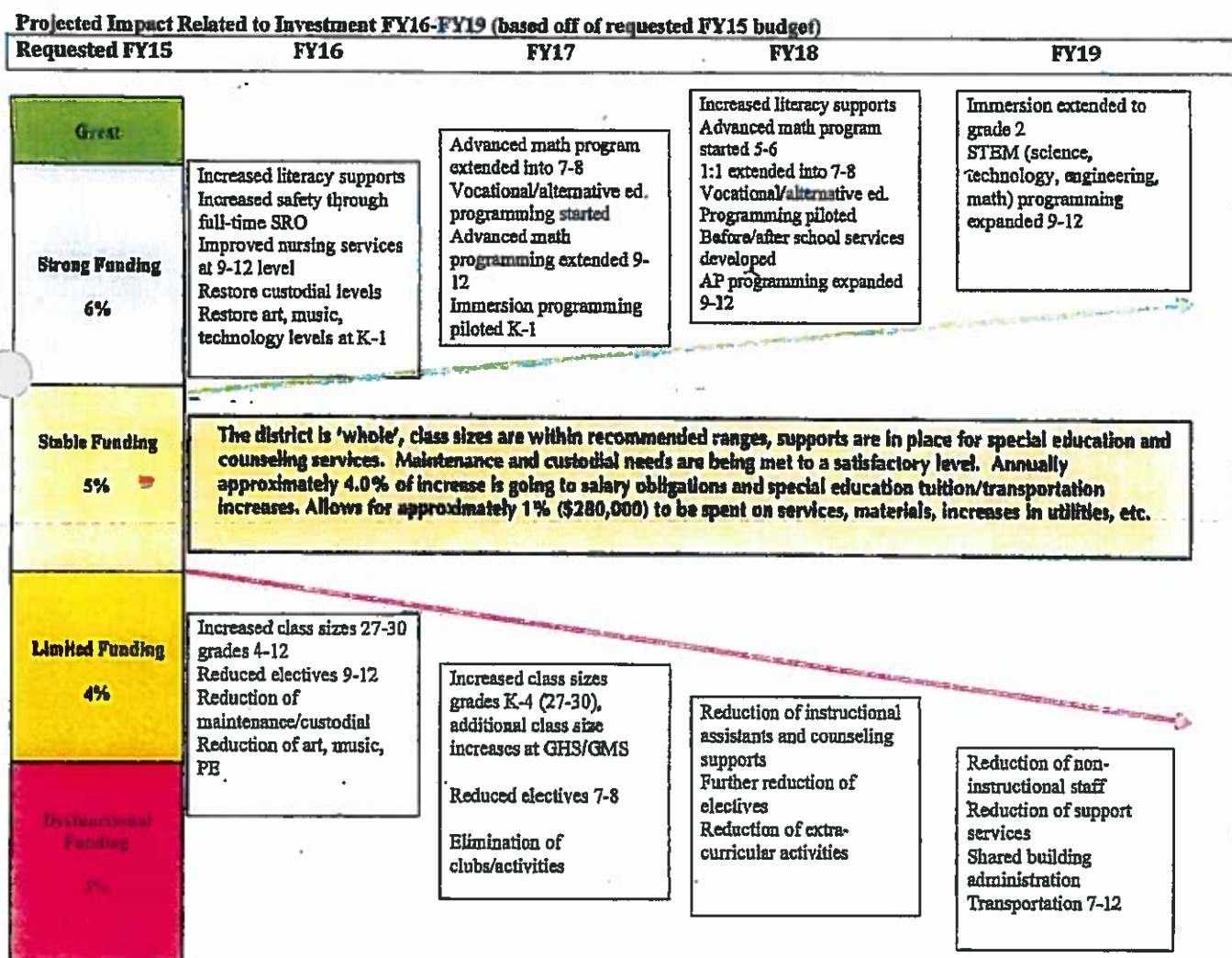
Over the past two years the school department has taken a wide range of actions to further strengthen the educational programming provided in Grafton. Actions include:

- Development of a comprehensive long-range capital improvement plan
- Restarted the strategic planning process. This strategic plan will be designed to maximize the use of available funding and to plan for the possibility of further improvements to the school district if additional funding becomes available
- Continued our partnership with Mass Insight to increase the number of Advanced Placement courses made available to our students and to increase both the level of participation and support for students taking these rigorous courses
- Developed programming for students with specialized needs at the elementary level
- Expanded the use of co-teaching to maximize student learning in the least restrictive environment possible
- Invested in refreshing outdated technology hardware
- Published a K-12 curriculum that is rigorous, engaging, and aligned to state frameworks
- Produced a comprehensive K-6 Standards-Based Report Card with accompanying Parent Brochures and Curriculum Resource Guides

The budget is a product of a successful override vote that took place in June 2014. This override vote intended to provide the Grafton Public Schools with funding that allowed for annual growth of 5.25% through FY19.

The override funding was intended to place the school district at the low end of stable funding. Stable funding is defined as an annual increase of 5.0% - 6.0%. An increase in this range keeps the school district 'whole,' in that class sizes will remain within recommended ranges; special education and student support needs will be met; and basic maintenance and custodial needs will be addressed. The override averted disaster and kept the school district above water in terms of functionality. The range of funding secured through the successful override is illustrated in the following chart. This chart was designed in 2014 and has proven to be accurate.

Projected Impact Related to Investment FY16-FY19

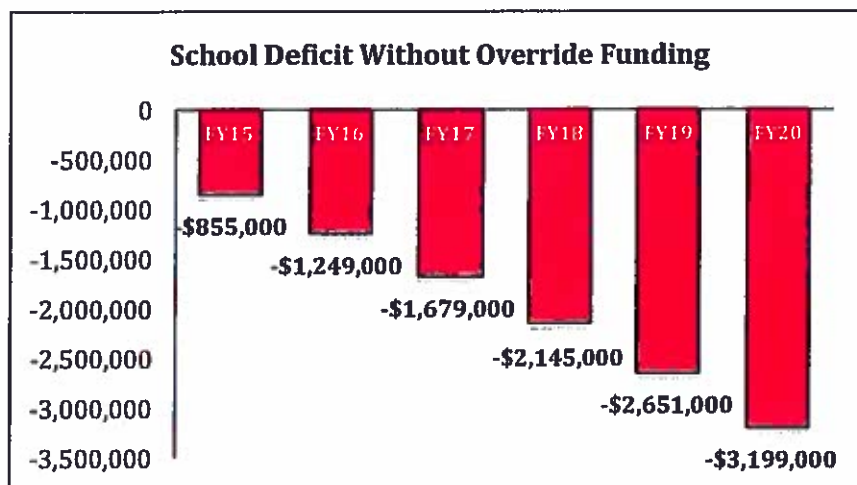


Annually, approximately 4.0% of the intended 5.25% increase was to be utilized for contractual obligations and special education tuition/transportation increases. The remaining 1.25% (\$280,000) is intended to be spent on services, materials, increases in utilities, etc. The margin is thin and any financial changes can negatively impact it. The funding allocation to the school department was negatively impacted by an increase in insurance costs experienced by the town. These additional costs led to an increase of 4.17% being provided

to the school department for FY18. The reduction to 4.17% for FY18 has a lasting impact as it would take an increase of 6.34% in FY19 to 'make up' for the decrease in funding last year.

While the funding derived from the override is stable and predictable, there are a number of variables that are not. These variables include insurance costs, state funding, enrollment, and special education needs. While these variables negatively impact our ability to remain stable, it is important to realize the critical impact of the override funds. In FY18 alone, the challenges we are facing would be significantly greater without override funding. For example, the schools will utilize \$2,145,000 in override funding in FY18. Without this funding, there is no question that the district would have to minimize programming, increase class sizes to over 30 in all grade levels (K-12), and reduce staffing by at least twenty positions. Our inability to meet the needs of students with special needs would also be compromised, which would result in additional out-of-district tuitions.

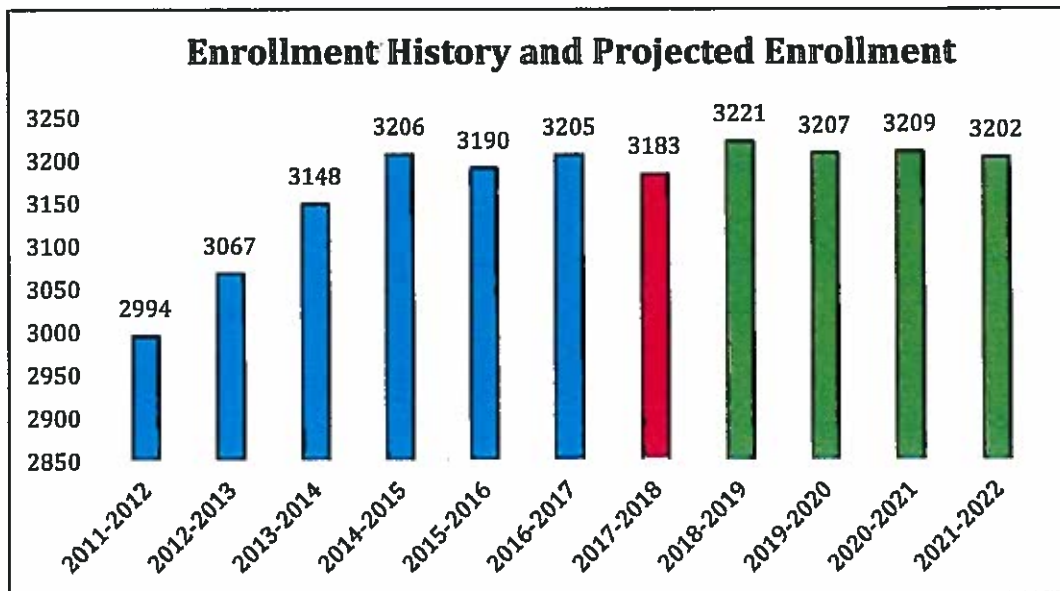
The override funding approved in the spring of 2014 undoubtedly prevented the Grafton Public Schools from becoming dysfunctional. The deficit that would have been encountered on an annual basis without the successful override vote is illustrated below. These figures assume the town would have funded the school department at a 4% annual rate of increase if the override was not approved.



The following critical factors affect the school department budget this year and in the years to come.

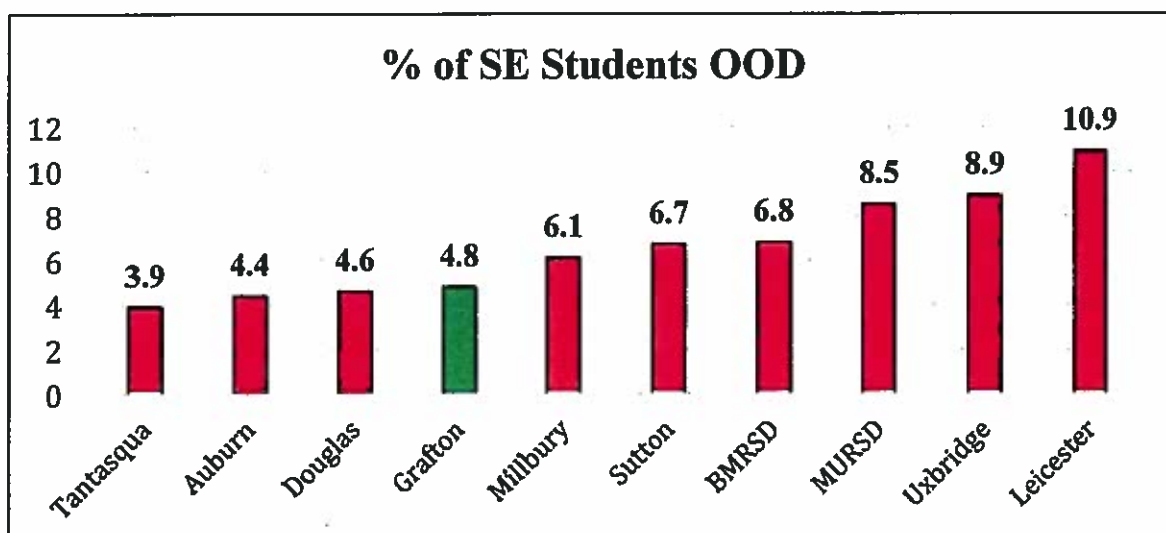
Enrollment

Student enrollment has grown annually over the past decade. Following FY18, we project stable enrollment that has not been seen in Grafton over the past twenty years. Students moving into and out of the school district continually fluctuates. Through economy of scale, we are able to absorb increases and maintain comparatively low-class sizes. For the most part, it is fairly predictable and manageable. However, we cannot predict the number of students who move into the school district with special needs. These needs include, but are not limited to, English not spoken as a primary language and the need for special education services. Another area of significant unpredictability is at the preschool level. Our preschool program is driven by the number of students who require special education services upon turning three years of age. There has been a significant and consistent rise in the number of preschool students with needs. Over the past three years we have had to double our number of preschool classes to meet this growing need.



Special Education Needs

Approximately 17% of our students receive special education services. These services range greatly depending on needs and we consistently work to ensure that the breadth and quality of our services are exceptional. To this end, we continuously develop and improve upon programming. These efforts require annual investment in staffing, professional development, and curriculum materials and supplies. Despite our continual efforts, some special education students' needs cannot be met within the district. Some intensive medical, emotional, and learning needs require schooling that the school district is not equipped to provide. These students often require enrollment in a private school designed to meet their particular needs. Historically, we have addressed approximately 95% of students' needs in-district; a very low percentage of students with special needs are sent to out-of-district placements. To illustrate, the chart below shows the percentage of Grafton students receiving special education students in out-of-district placements in comparison to other area school districts.



Built into the FY19 budget is an increase of \$349,518 for private school special education tuitions. These tuitions are needed in that they are in the best interest of the handful of students involved and meet needs that cannot be provided in district. These needed tuitions were not foreseeable, and there is no funding mechanism to mitigate the impact they have on the budget as a whole. Special education circuit breaker will offset a portion of these tuitions starting in FY20. These tuition increases impact FY19 and beyond as we expect to maintain these costs in future years.

Out-of-district tuitions in the current FY18 budget include 28 student placements. We expect to fund 31 student placements in FY19. Accompanying the increase in tuition costs are transportation costs. In FY19 we anticipate a delta increase of \$262,773 in special education transportation costs. Together, tuitions and transportation increases total approximately \$612,000 for FY19. This increase alone accounts for 28% of the requested increase and 1.8% of the increase requested over FY18.

The FY19 preliminary budget includes 2.0 FTE in staffing requests related to the provision of special education services:

- One intensive special needs teacher position. This position will provide educational services at Grafton Middle School
- .5 FTE increase in speech and language pathology
- .5 FTE school nurse position at South Grafton Elementary School (intensive needs program)

State Funding

The town hoped to be able to fund the schools at an increase rate of 5.25% per year through FY19. Part of projecting town revenue through FY19 involves estimating the amount of state aid that will be received. For the FY16 budget, Chapter 70 funding levels fell below what was anticipated, as Grafton became a 'minimal aid' district and began receiving the base amount of \$20.00 per pupil. This decrease in state aid is expected to continue for the foreseeable future.

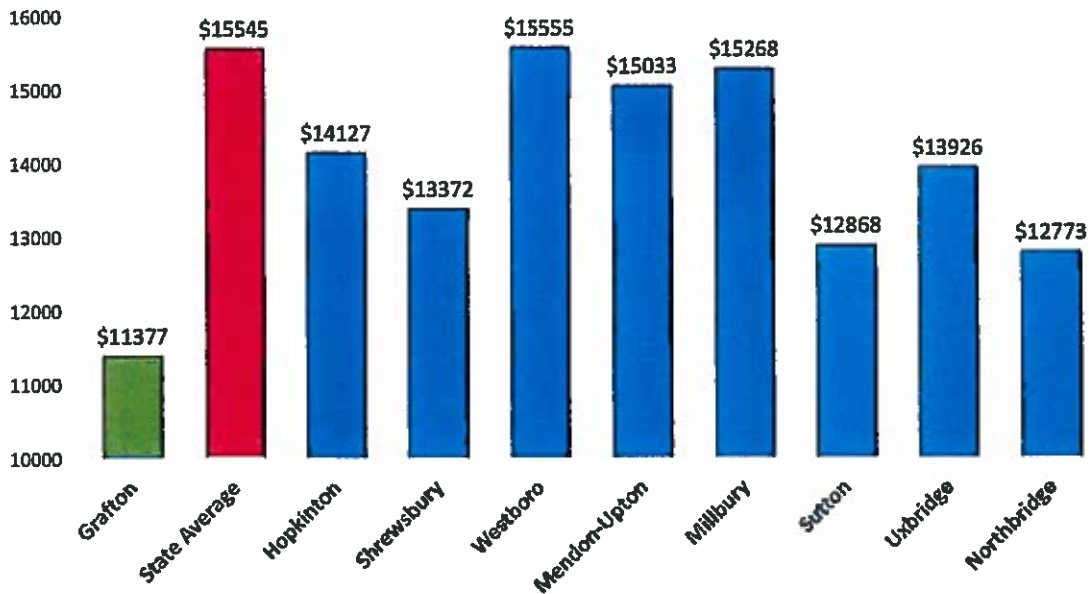
Per-Pupil Funding

There is no doubt that the return-on-investment in the Grafton Public Schools is among the strongest in Massachusetts. The Grafton Public Schools consistently demonstrates strong performance in all areas and is highly competitive with neighboring communities.

Comparison

Out of the 327 districts in the state, Grafton has the second lowest per-pupil spending rate. The per-pupil expenditure figure provides an apple-to-apple comparison of all districts as it includes all expenditures for the schools (using the same funding categories) and divides by the total enrollment. Based on the most recent figures released in August, 2017, Grafton spent \$11,377 dollars per pupil. The only district in the state that spent less per-pupil is East Bridgewater (\$10,971). The state average is \$15,545 per-pupil. Below is an illustration highlighting the per-pupil expenditures in comparison to the state average and area districts.

Per-Pupil Amounts



Further Comparison

While it is clear that Grafton Public Schools spends significantly less than 99.4% of the districts in Massachusetts, the difference in the amount that is spent is staggering. The chart below illustrates the amount of additional monies that the Grafton Public Schools would be able to utilize annually with the same per-pupil allocation as other area school districts.

District	Per-Pupil Allocation	Amount over Grafton Per-Pupil Allocation	Additional Annual Funding if Applied to GPS (3,173 students)
Northbridge	\$12,773	+\$1,396	\$4,429,508
Sutton	\$12,868	+\$1,491	\$4,730,943
Shrewsbury	\$13,372	+\$1,995	\$6,330,135
Uxbridge	\$13,926	+\$2,549	\$8,087,977
Hopkinton	\$14,127	+\$2,750	\$8,725,750
Mendon-Upton	\$15,033	+\$3,656	\$11,600,488
Millbury	\$15,268	+\$3,891	\$12,346,143
State Average	\$15,545	+\$4,168	\$13,225,064
Westboro	\$15,555	+\$4,178	\$13,256,794

Summary

The stability of the Grafton Public Schools is being tested in FY19 by rising special education costs, rising insurance costs, and below-expected state funding. Any one of these variables in isolation could be dealt with adequately. However, all three variables occurring simultaneously will negatively affect the budget and pose great challenges to the school district's ability to provide a stable level of education to students in FY19 and beyond.

The Grafton Schools have managed to provide a tremendous return on investment while coming perilously close to falling off the fiscal cliff for many years. The successful override in 2014 provided a five-year life preserver that renewed the district's ability to pay competitive wages; provide relatively small class sizes; maintain advanced placement courses, athletics, and arts programming; support ongoing teacher development; and deliver excellent special education services. Our core is made up of an excellent, caring staff and a solid, comprehensive program. We have managed to maintain the school district while annually flirting with dysfunction resulting from budgetary shortfall. Given the fact that we have almost no margin for unexpected costs (i.e. the need for special education tuitions, the need to hire an English-language learner teacher), any changes or shortfalls economically almost surely will result in the reduction of staff. Reductions in staff have an immediate impact on our programming. In many, if not most, districts there are layers of staff and materials that can be reduced in times of economic hardship. These reductions are undoubtedly unpleasant, but the core of those school districts are often spared from direct, lasting impact. We do not have those layers here in Grafton. This FY19 budget is based on level-service; we are aiming to replicate the services provided this year (2017-2018) and maintain our core.

As the Grafton Public schools are currently constituted, we are solid, intact, and built upon year-to-year funding. We are not built or funded for improvement in the future. Currently, we have no provisions for growth. If we were a company, we would be one without a cent dedicated to research and development. While we annually spend months striving to sustain the core for the coming year, we never have a margin for funding contemporary best-practices. As local districts implement later start times for students; expand 1:1 initiatives beyond high school; increase STEM programming; offer late buses for students to access additional opportunities; and increase social-emotional supports for students, we are thrilled to avoid reducing staff and are thankful to maintain as much of our core as possible.

The Grafton Public Schools has a long and proud history of producing a tremendous return on investment for the town. The return is somewhat easy to take for granted, while the investment is always challenging. The investment that the town of Grafton has consistently put into its schools is tremendous and appreciated. As the superintendent of schools, I am proud that our students and staff do very well with the funds provided. We are extremely efficient at converting available funds into student-centered actions that bear positive results. The continued support of the Grafton taxpayers will allow us to continue to strengthen the educational programming within the school district and better serve the students of Grafton.

Sincerely,



Jay Cummings
Superintendent



Grafton Public Schools

Development of FY19 School Department Budget Budget Planning, Preparation and Schedules

Date:

September 11, 2017	Distribution of department/building budget packets
October 2, 2017	Department/building budget needs presented to superintendent School committee attends fall town meeting Superintendent meets with Town Administrator to discuss developing FY19 budget
October 23, 2017	Budget presentations/discussion with School Committee (building-based, buildings & grounds, textbooks & curriculum materials)
November 6, 2017	Budget presentations/discussion with School Committee (special education, technology)
November 20, 2017	Budget presentations/discussion with School Committee (staffing)
December 11, 2017	FY19 preliminary budget recommendation overview/discussion with School Committee
January 22, 2018	FY19 Budget Hearing
January-April, 2018	School Department representatives present FY19 budget to Finance Committee
February, 2018	School Committee attends Finance Committee public hearing on FY19 budget
March-April, 2018	School Committee representatives attend PTG meetings to discuss FY19 school department budget needs
May, 2018	School Committee attends Spring Town Meeting

FY19 Conditions and Assumptions Grafton Public Schools

The following conditions and assumptions will be applied to forecast the FY19 budget for the Grafton Public Schools.

Financial Conditions and Assumptions:

1. Increase for FY19 is defined as \$1,746,229, 5.25% over FY18
2. Step increases applied to all bargaining units
3. Federal and state grants funded at current levels
4. Revolving accounts (preschool, parking fees, transportation) funded at current levels
5. Special education forecast based on current student population and identified placements
6. Special education circuit breaker anticipated at 65%
7. Continued transportation fees
8. Chapter 70 aid funding remaining stable

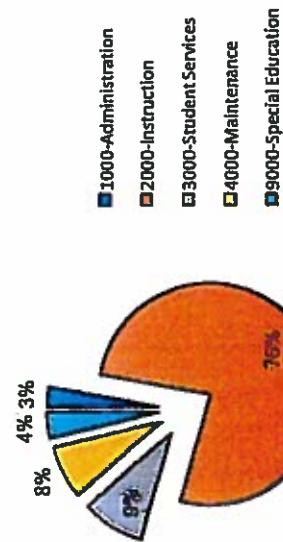
Goals for the development of the FY19 Grafton Public Schools budget:

- Zero-based approach
- Increased context and narrative throughout budget book
- Increased forecasting of special education and staffing needs
- Continued incorporation of ASBO recommendations

FY2019 Operating Budget (Preliminary) – Account Overview

Account	FY15 Operating Budget	FY15/FY16 % Change	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Preliminary Budget
1000 Administration	699,518	22.3%	855,734	2.9%	881,336	6.3%	936,673	\$-77,489 -8.27%	859,184
2000 Instruction	21,680,013	7.4%	23,266,353	3.6%	24,104,362	5.83%	25,510,475	\$1,371,801 5.14%	26,821,507
3000 Student Services	2,533,422	-2.7%	2,465,225	13.3%	2,793,724	.24%	2,800,556	\$456,903 16.31%	3,257,459
4000 Maintenance	2,592,191	6.5%	2,761,949	-.7%	2,743,277	-1.36%	2,705,920	\$88,875 .94%	2,731,295
5000 Insurance	4,120	100%	64,120	0%	64,120	-23.39%	49,120	\$0 0%	49,120
6000 Civic Activities	6,500	5%	6,825	9.9%	7,500	253.3%	26,500	\$0 0%	26,500
9000 Spec. Education	1,314,867	-23.6%	1,004,048	33%	1,335,238	-7.71%	1,232,256	\$29,639 2.41%	1,261,895
Total General Fund	28,823,631	5.25%	30,336,872	5.25%	31,929,557	4.17%	33,261,500	\$1,745,460 5.25%	\$35,006,960

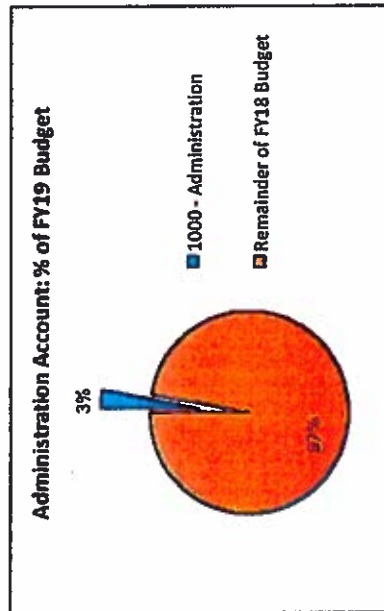
Percentages of Preliminary FY19 Budget by Account



1000 – Administration Account

Account	FY15 Operating Budget	FY15/FY16 % Change	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ increase/ % Change	FY19 Preliminary Budget
1000 Administration	699,518	22.3%	855,734	2.9%	881,336	6.3%	936,673	\$-77,489 -8.27%	859,184

Administration account defined: The administration account includes district advertising, central office staffing, legal expenses, and collaborative dues.



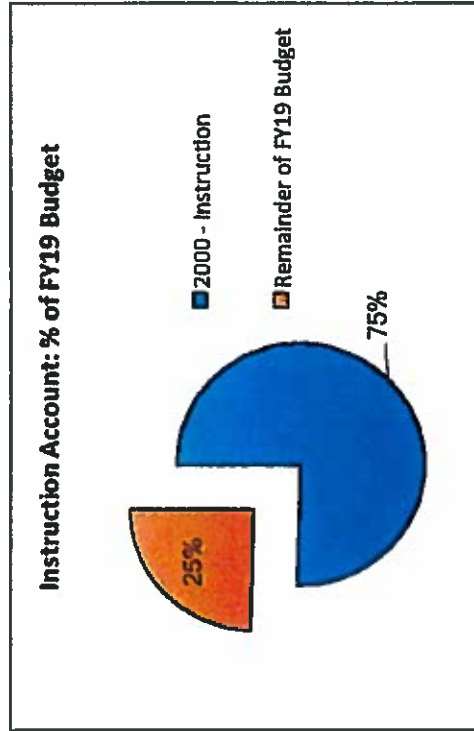
Summary of significant changes to the Administration Account for FY19:

1000 Account	Changes for FY19	Increase/Decrease
1420	Moved .5 FTE curriculum coordinator position to create full-time human resource director position	+59,218
1410	Full-time payroll position was vacated in October, 2017. This position will remain unfilled in FY19. Responsibilities will be absorbed by the Director of Finance and Director of Human Resources.	-\$50,000
1450	Per DESE new reporting guidelines, 1450 line is eliminated in FY19 and the Director of Tech salary and expenses are now in 2130 and 2250 lines	-\$112,702

2000 - Instructional Services Account

Instructional services account defined: The instructional services account includes the majority of personnel expenditures. Personnel includes building administration, secretarial, general and special education teaching staff, English as a Second Language staff, special education extended year salaries, substitutes, aides, library staff, professional development costs, instructional equipment, textbooks and instructional materials, guidance salaries and supplies, and building-based instructional supplies.

Account	FY15 Operating Budget	FY15/FY16 % Change	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Preliminary Budget
2000 Instruction	21,680,013	7.4%	23,266,353	3.6%	24,104,362	5.83%	25,510,475	\$1,371,801 5.14%	26,821,507



Summary of changes to the Instruction Account for FY19:

The instruction account includes the great majority of school personnel costs. Personnel costs have been increased due to the existence of two central factors. These factors include:

1. Increase in salary costs:

The preliminary FY19 budget includes cost of living adjustments, as well as steps and lanes where applicable. All four bargaining units have three-year contracts in place for FY19.

2. Increased staffing needs for FY19.

The following positions will provide continuation of existing services relative to programming. Currently these positions are funded within this preliminary FY19 budget. In total, 27 teaching/support positions were requested to strengthen programming in FY19. 2.5 FTE positions are considered mandatory and are included in the preliminary FY19 budget.

In FY18 a teaching position was added for the provision of English Language Learner teaching services due to move-ins. This position will continue to be needed in FY19. Also per DESE guidelines, the Tech Director salary and expenses were moved to the 2000 lines.

FY19 Staffing Additions (Teaching/Administration/Nursing Positions)

Location	Cost	Position Requested	FTE	Rationale
Related to Special Education Mandates				
GMS	\$50,000	Special Education Teacher-Intensive	1.0	Substantially separate Life Skills Program Teacher based on incoming student increase (projected increase of 17 students including 4 life skills students and 2 language-based)
NGES/SGES	\$25,000	Pre-School Teacher	.5	Anticipate additional section for FY19 based on early intervention (special education) enrollment projections
IEP Related Supports (Testing, Counseling, Instruction)				
SGES	\$25,000	Nurse (Intensive Needs Program)	.5	A .5 FTE nurse will be needed to provide supports for medically fragile students.
TBD	\$25,000	Speech & Lang. Pathologist	.5	Anticipated need due to the large caseload of students in PK to grade one.

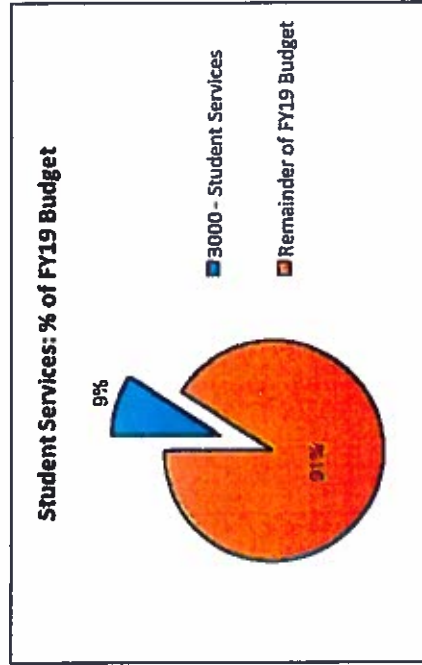
FY19 Staffing Reductions (Teaching/Administration/Nursing Positions)

Location	Cost	Position Requested	FTE	Rationale
MSES	-\$80,000	Assistant Principal	1.0	Leaves 1 AP at MSES
MSES	-\$50,000	Math Specialist	1.0	Eliminates elementary math support, specialist will bump into general education
NSES	-\$50,000	Math Specialist	1.0	Eliminates elementary math support, specialist will bump into general education
GMS	-\$50,000	Physical Education Teacher	1.0	Will leave one physical education teacher at GMS, class sizes will increase

3000 - Student Services Account

Student services account defined: The student services account includes school nurse salaries, general bus transportation, special education transportation in-town, special education transportation to schools located outside of Grafton, athletics, and activities accounts. Transportation costs account for the great majority of monies allocated to this account.

Account	FY15 Operating Budget	FY15/FY16 % Change	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Preliminary Budget
3000 Student Services	2,533,422	-2.7%	2,465,225	13.3%	2,793,724	.24%	2,800,556	\$456,903 16.31%	3,257,459



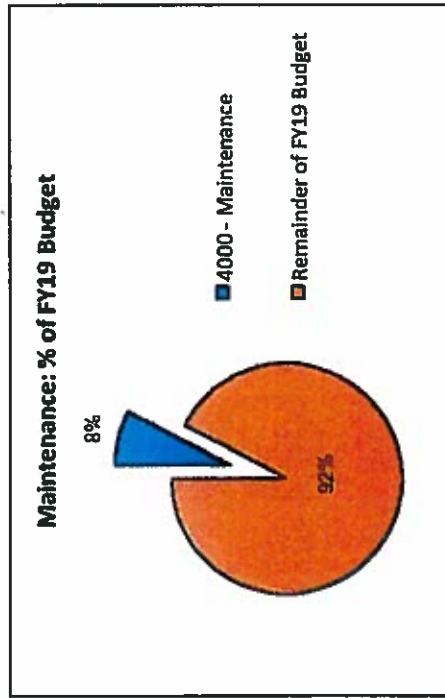
Summary of significant changes to the Student Services Account for FY19: Changes for FY19

3000 Account		Increase/Decrease
3300	Specialized transportation increase for out-of-district students	+\$361,629
3300	Decrease in in-town special education transportation	-\$98,856
3300	Addition of transportation for Grafton residents attending private school in-town	+66,600
3300	Regular transportation contractual increase	+\$80,000
3600	School Resource Officer position funded through operating budget in FY19	+\$43,000
3510	Decrease in athletic lines, partially funded through implementation of athletic fees	-\$100,000

4000 - Maintenance Account

Maintenance account defined: The maintenance account includes custodial and maintenance salaries, custodial supplies, electricity, telephone, water, natural gas, maintenance expenses at all school buildings, and all service contracts (maintenance of heating systems, copiers, etc.).

Account	FY15 Operating Budget	FY15/FY16 % Change	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Preliminary Budget
4000 Maintenance	2,592,191	6.5%	2,761,949	-7%	2,743,277	-1.36%	2,705,920	\$88,875 .94%	2,731,295



Summary of changes to the Maintenance Account for FY19:

No significant changes in the maintenance account were made for FY19. \$41,500 has been included in the FY19 budget to provide for increases in utilities.

9000 – Special Education (Tuition) Account

Special education account defined: The special education account includes costs associated with students attending collaborative programs and out-of-district tuition costs. We are able to utilize Circuit Breaker funding to offset some of the costs associated with out-of-district tuitions. For FY19, \$388,000 is projected to be utilized from Circuit Breaker for out-of-district special education costs.

The circuit breaker program can be confusing and is often misunderstood. The law states a goal of 75% reimbursement and we are anticipating this program being funded at 65% in FY19. The following is a brief explanation of Circuit Breaker obtained through the Massachusetts Department of Elementary and Secondary Education website:

Circuit breaker program

The state special education reimbursement program, commonly known as the circuit breaker program, was started in FY04 to provide additional state funding to districts for high-cost special education students.

The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the chapter 70 program, with the state paying a percentage of the costs above that threshold. In FY16 the reimbursement rate was 75%, the state average foundation budget per pupil was \$10,486, so if a special education student cost a district \$80,000, the district's eligible reimbursement for that student would be $(\$80,000 - (4 * \$10,486)) * .75 = \$28,542$.

Circuit breaker reimbursements are for the district's prior year's expenses. Each summer, districts submit claim forms to ESE listing the types and amounts of special education instructional services provided to each student during the previous fiscal year. Administrative and overhead costs are not reimbursable. Standard rates for each type of service are established annually by ESE based on statewide surveys and are used to calculate the reimbursable cost for each student; this simplifies the claim process and minimizes the documentation which needs to be submitted. For students attending private 766 schools, the eligible cost for reimbursement is based on the approved tuition rate set by the state's Operational Services Division. In the event that current year tuition costs are projected to surpass the previous year's claimed costs by more than 25%, districts can claim for extraordinary relief.

Circuit breaker claims are audited by ESE, and adjustments are made to future payments in the event of disallowed costs. The single biggest reason for costs being disallowed is that the services have not been clearly documented on the student's IEP. Only services that are required by the IEP are eligible for reimbursement.

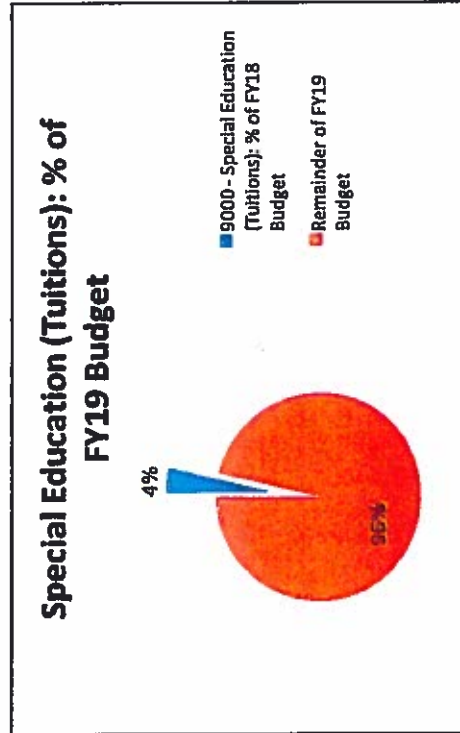
Circuit breaker reimbursements should be deposited into a special education reimbursement account. These funds may be expended by the School Committee in the year received or in the following fiscal year for any special education-related purposes, without further appropriation. As with all special revenues, the appropriating authority can and should consider the projected reimbursements for the following fiscal year when deliberating on the school district's general fund budget.

9000 Account – Special Education Tuitions

Tuition Expenditures	Actual FY16	%Increase/ Decrease FY16-FY17	Actual FY17	% Increase/ Decrease FY17-FY18	Projected FY18	%Increase/ Decrease FY18-FY19	Budget FY19
Prepaid Tuition Expended from Prior Year Appropriation	\$96,139		\$149,738	-100%	\$0		\$0
Appropriation Expended	\$708,983	17.67%	\$834,227	47.71%	\$1,232,256	2.41%	\$1,261,895
Circuit Breaker Expended	\$343,385	2.35%	\$351,453	73.28%	\$609,000	50.29%	\$915,265
Other Revolving Accounts	\$96,375	-100%	\$0	0%	\$0	0.00%	\$0
Extraordinary Relief	\$0	100%	\$310,832	-100%	\$0	0.00%	\$0
Total Actual Tuition Cost	\$1,244,882	32.24%	\$1,646,250	11.85%	\$1,841,256	18.24%	\$2,177,160

9000 - Special Education (Tuition) Account

Account	FY15 Operating Budget	FY15/FY16 % Change	FY16 Operating Budget	FY16/FY17 % Change	FY17 Operating Budget	FY17/FY18 % Change	FY18 Operating Budget	FY18/FY19 \$ Increase/ % Change	FY19 Preliminary Budget
9000 Spec. Education	1,314,867	-23.6%	1,004,048	33%	1,335,238	-7.71%	1,232,256	\$29,639 2.41%	1,261,895



Summary of changes to the Special Education Account for FY19:

9000 Account	Significant Changes for FY19	Increase/Decrease
9100	Special education – public school tuitions	-\$36,151
9300	Special education – private school tuitions	+131,606
9400	Special education – collaborative tuitions	-\$66,392

Federal and State Entitlement Grants

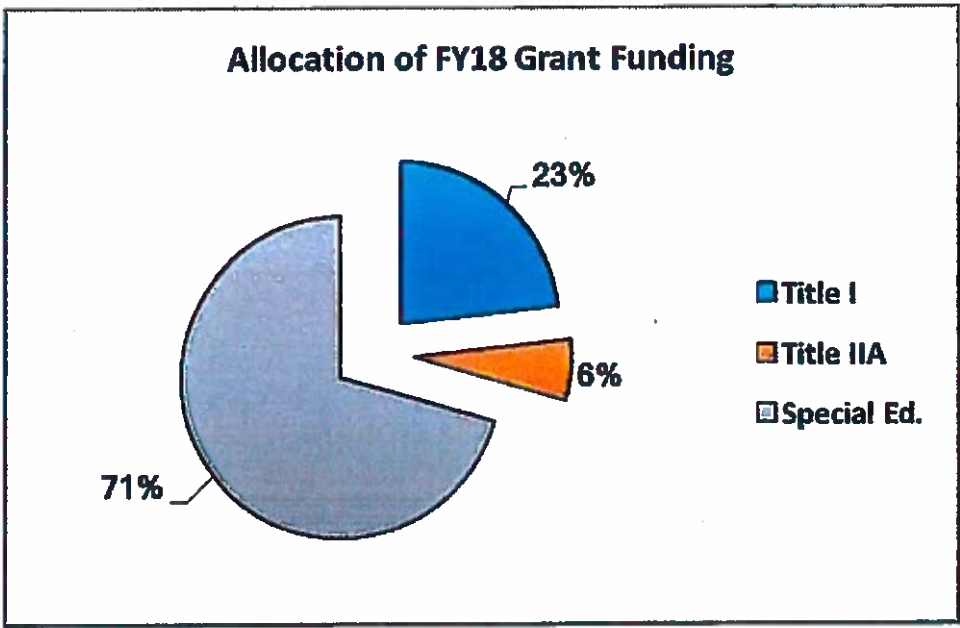
Federal and state entitlement grants are an important source of funding for our school operations. Entitlement grants are established and allocated at the state and federal level. Entitlement grants are noncompetitive and are awarded automatically on the basis of defined formulas that differ by grant. Grant allotments are typically announced in the late spring. This report will show the amount of funding we are receiving for Fiscal Year 2018 (FY18), i.e., the 2017-2018 school year, and it will also provide comparisons to past years.

While relatively small in comparison to the appropriated school department budget, state and federal grants provide valuable resources for a wide variety of student supports and staff development.

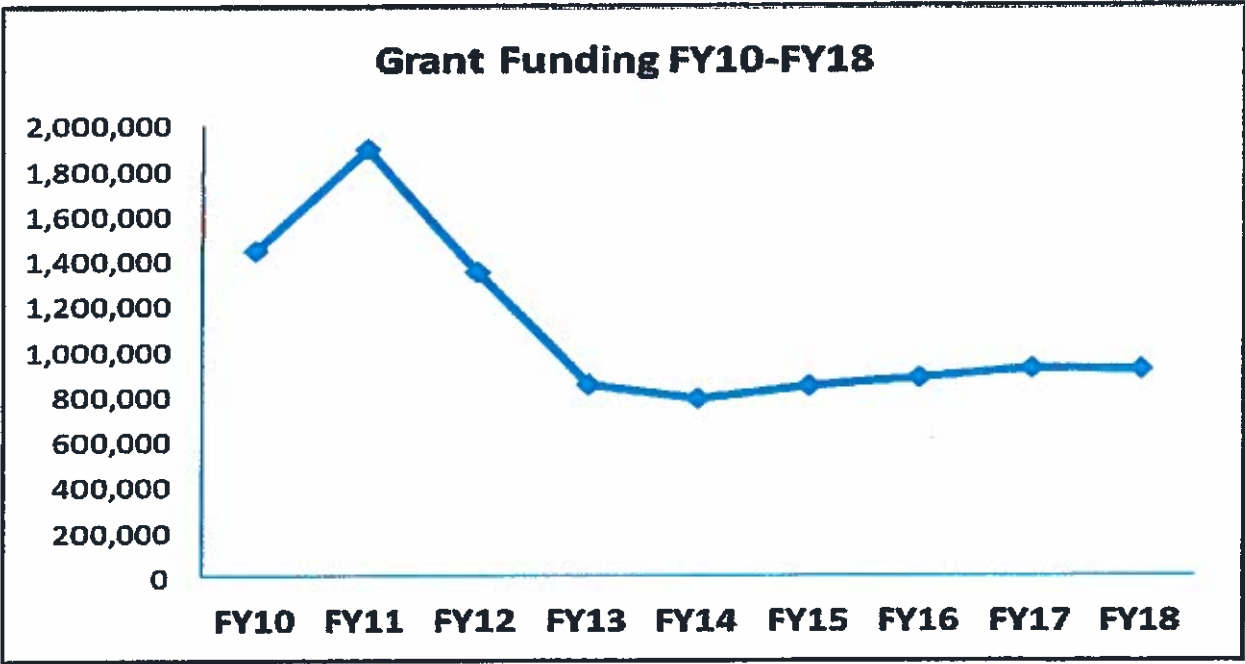
Federal and State Entitlement Grants

Grant	Description
(Title IIA) Teacher Quality Grant	Federal funding for professional development of teachers. Title IIA monies are used for conferences, presenters, consultants, professional organization memberships, books and materials for teacher learning, and internal support of teacher development (workshops, mentoring, teacher leadership stipends, funds for substitutes to cover for teachers during training, etc.). While included in this preliminary budget, significant reductions or complete discontinuation of this grant is expected for FY19
Special Education Entitlement Grant	Federal funding to assist with the costs of educating students with disabilities
(Title I) Supplemental Education for Disadvantaged Children	Federal funding to provide academic support to children in schools that qualify for assistance due to their socioeconomic status as measured by the rate of participation in the subsidized lunch program.
Special Education Program Improvement Grant	Federal funding to provide professional development in order to increase the effectiveness of the district's special education program. This grant program was funded for FY12 after being discontinued for two years. This grant has again been discontinued for FY18 and is not expected to be utilized in FY19.

The chart below illustrates the allocation of State and Federal Entitlement Grant Funds to the Grafton Public Schools by grant area in FY18. Total State and federal Entitlement Grant Funding = \$906,735.



The chart below illustrates the amount of grant funding provided to the Grafton Public Schools from FY10-FY18



Entitlement and Stimulus Grant History FY14– FY18

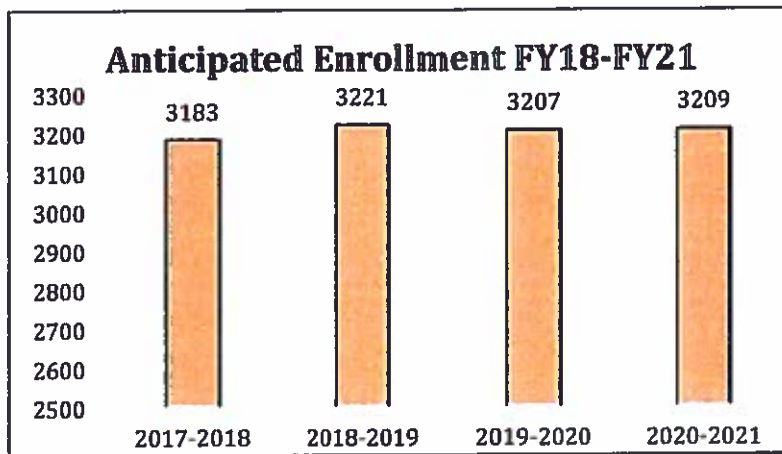
Grant	FY14	FY15	FY16	FY17	FY18
Teacher Quality Grant (Title IIA)	\$40,408	\$39,823	\$40,197	\$38,977	\$55,101*
Special Education Entitlement Grant	\$565,215	\$583,231	\$593,079	\$624,378	\$636,012
Title I	\$159,959	\$185,913	\$209,649	\$223,981	\$209,839
Special Education Program Improvement Grant	\$12,874	\$22,981	\$24,889	\$24,889	\$0
Total	\$778,456	\$831,948	\$870,814	\$912,225	\$906, 735

*The Title IIA Grant is expected to be significantly reduced or eliminated for FY19

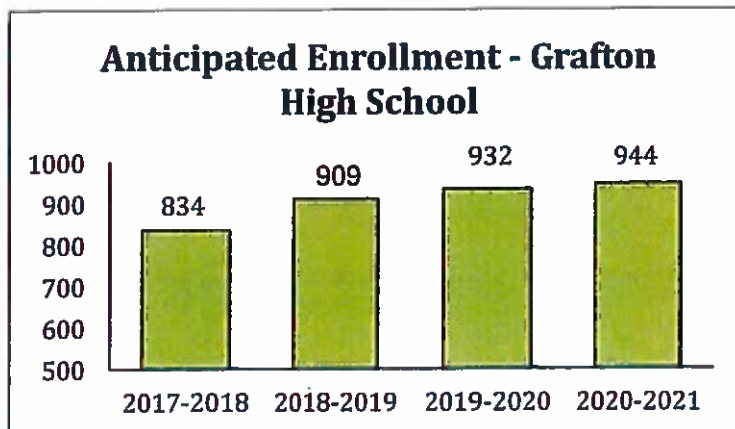
Enrollment

The school district contracted with the New England School Development Council (NESDEC) in 2016 to provide us with an in-depth enrollment projection for the future. This report takes into account a wide range of factors that will help define future enrollment and has significantly improved the district's ability to forecast enrollment.

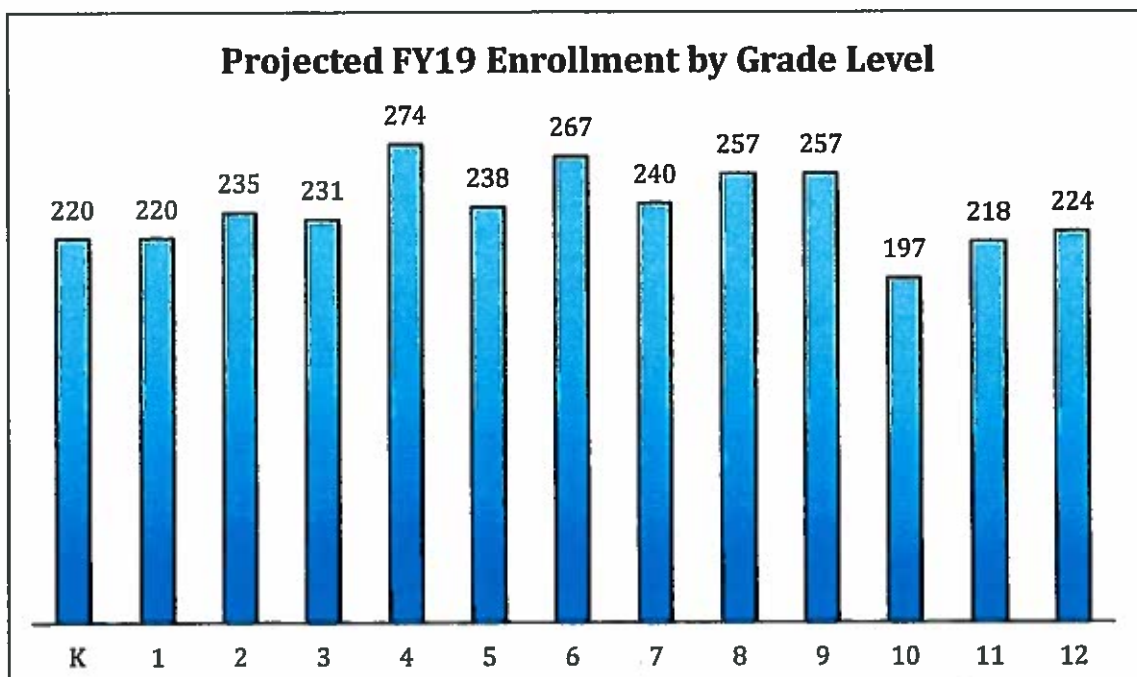
The enrollment projections show a fairly level enrollment level through 2025-2026 with a maximum enrollment of 3,262 (projected for FY22).



In FY19 we begin to see significant enrollment growth at the high school level. This reflects a number of our largest classes moving into the high school over the next three years. In FY19 we expect an increase of 75 students at the high school level.



While the Grafton Public School's overall enrollment projections call for relative stability through 2025-2026 we will continue to see individual grade levels with a wide range of enrollment levels. Whenever possible the school department shifts staffing as needed to provide for adequate supports and beneficial class sizes as classes of various size move through the school district.



Enrollment by School and Grade Level FY18-FY20

2017-2018 Updated Enrollment (Updated 12-1-17)

	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	12+	Total
NGES	55	105	107													
SGES	65	115	128													
North Street				111	141	104	124	112								
Millbury St.				120	133	134	143	128								
GMS									257	267						
High School											197	218	224	184	11	834
Total	120	220	235	231	274	238	267	240	257	267	197	218	224	184	11	3183

* +26 OOD students = 3,209 TOTAL

2018-2019 Projected Enrollment

	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	12+	Total
NGES	60	105	105													
SGES	70	115	115													
North Street			107	111	141	104	124									
Millbury St.			128	120	133	134	143									
GMS									240	257						
High School											257	197	218	224	13	909
Total	130	220	235	231	274	238	267	267	240	257	257	197	218	224	13	3221

*Assuming 10 students attend voc/private in Grade 9 . +30 OOD students = 3,251

2019-2020 Projected Enrollment

	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	12+	Total
NGES	60	105	105													
SGES	70	115	115													
North Street			105	107	128	111	141	104								
Millbury St.			115	128	120	133	134									
GMS									267	240						
High School											247	257	197	218	13	932
Total	130	220	220	220	235	231	274	238	267	240	247	257	197	218	13	3207

*Assuming 10 students attend voc/private in Grade 9 . +30 OOD students = 3,237

Grafton, MA Projected Enrollment

School District:

Grafton, MA Revised

12/17/2015

Enrollment Projections By Grade*

Birth Year	Enr.Yr	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2010	222	2016-16	122	231	258	236	276	236	266	270	220	258	233	202	185	211	2	3084	3206
2011	206	2016-17	123	237	243	263	242	279	241	262	272	225	240	222	193	183	2	3084	3207
2012	212	2017-18	124	224	228	245	270	244	285	237	264	278	209	228	212	191	2	3120	3244
2013	189	2018-19	125	219	225	233	254	273	249	280	239	270	259	199	218	210	2	3131	3258
2014	202	2019-20	126	213	221	240	229	257	278	245	282	244	251	247	190	216	2	3125	3251
2015	208	(est.) 2020-21	127	215	221	225	246	241	282	273	247	288	227	239	236	188	2	3118	3245
2016	205	(est.) 2021-22	128	217	223	227	248	243	283	275	252	288	228	216	228	234	2	3134	3262
2017	205	(est.) 2022-23	129	217	226	229	249	244	283	276	253	281	234	255	206	226	2	3107	3236
2018	204	(est.) 2023-24	130	215	225	225	242	235	282	249	244	289	261	223	243	204	2	3084	3214
2019	205	(est.) 2024-25	131	214	224	224	241	234	281	244	246	243	247	248	213	241	2	3084	3215
2020	206	(est.) 2025-26	132	217	227	224	241	241	282	247	246	258	232	235	237	211	2	3050	3182

*Projections should be updated on an annual basis.

Based on an estimate of births

Based on children already born

Based on students already enrolled

Projected Enrollment in Grade Combinations*

Year	PK-1	2-6	K-6	K-8	5-8	6-8	7-8	7-12	9-12
2015-16	811	1284	1773	2251	1014	748	478	1309	831
2016-17	583	1267	1747	2244	1000	759	497	1335	838
2017-18	576	1284	1736	2278	1084	779	542	1382	840
2018-19	570	1289	1734	2243	1038	789	509	1395	886
2019-20	580	1259	1693	2219	1049	771	526	1430	904
2020-21	571	1247	1681	2226	1070	808	535	1425	890
2021-22	576	1211	1659	2186	1031	785	527	1473	946
2022-23	574	1198	1643	2184	1036	783	541	1462	921
2023-24	573	1198	1641	2151	997	759	510	1441	931
2024-25	573	1191	1633	2133	975	734	500	1449	949
2025-26	576	1197	1641	2133	978	729	492	1407	915

See "Reliability of Enrollment Projections" section of accompanying letter.
Projections are more reliable for Years #1-5 in the future than for Years #6 and beyond.

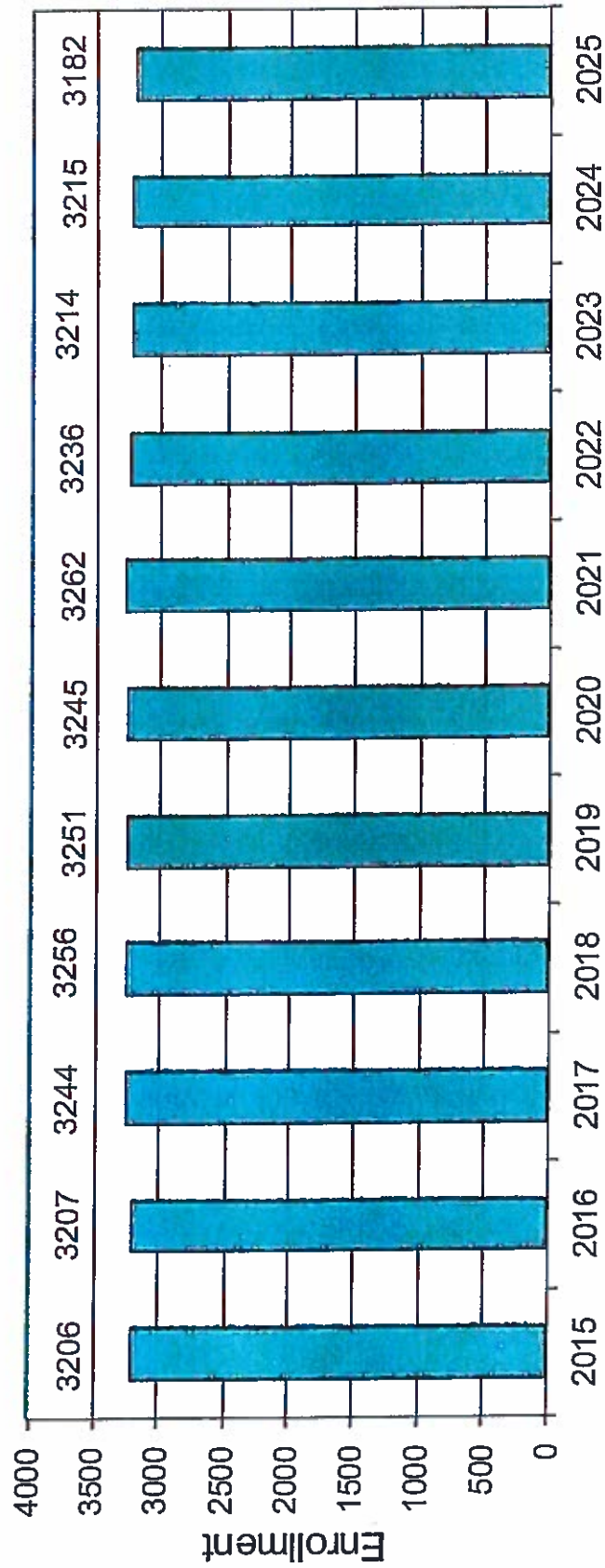
Projected Percentage Changes			
Year	K-12	Diff.	%
2015-16	3084	0	0.0%
2016-17	3084	0	0.0%
2017-18	3120	36	1.2%
2018-19	3131	11	0.4%
2019-20	3125	-6	-0.2%
2020-21	3118	-7	-0.2%
2021-22	3134	16	0.5%
2022-23	3107	-27	-0.9%
2023-24	3084	-23	-0.7%
2024-25	3084	0	0.0%
2025-26	3050	-34	-1.1%
Change		-34	-1.1%



Grafton, MA Projected Enrollment



PK-12 TO 2025 Based On Data Through School Year 2015-16



PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual Expenditures	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	FY19 Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE
1110	20	110	00	School Com./Secretary										
				Payment to SC secretary for taking minutes	1,269	2,175	2,175	2,175	1,800	-17.24%	-375	-	-	-
1110	40	110	00	School Com./Conf. Services										
				Account used infrequently and nothing planned for FY19	1,000	1,000	1,000	1,000	0	-100.00%	-1,000	-	-	-
1110	50	110	00	School Com./Advertising										
				School Com./Advertising	5,109	6,000	6,000	6,000	5,300	-11.67%	-700	-	-	-
1110	60	110	00	School Com./Dues										
				School Spring subscription used for job postings and hiring process, \$500 for additional advertising	7,200	8,000	8,000	8,000	9,200	15.00%	1,200	-	-	-
1110	65	110	00	MA Association of School Committee dues and conference attendance costs										
				MA Association of School Committee dues and conference attendance costs	0	0	0	0	0	0.00%	0	-	-	-
1110	Total			Unused line	14,578	17,175	17,175	17,175	16,300	-5.09%	-875	-	-	-
1210	10	110	00	Superintendent Salary										
				Salaries budgeted for increase of 2%	173,071	173,071	176,532	176,532	180,063	2.00%	3,531	1.00	1.00	-
1210	20	110	00	Executive Assistant Salary										
				Salaries budgeted for increase of 2%	56,034	47,907	47,907	47,907	50,665	5.76%	2,758	1.00	1.00	-
1210	30	110	0	NEASC Expenses										
				NEASC Expenses	0	500	500	500	0	-100.00%	-500	-	-	-
1210	40	110	00	Superintendent/Contracted Serv.										
				NEASC Expenses will be incurred in FY20	2,500	3,000	3,000	3,000	900	-70.00%	-2,100	-	-	-
1210	60	110	00	Superintendent Dues/Travel										
				Consulting services (i.e. NESDEC enrollment)	6,674	5,000	5,000	5,000	6,600	32.00%	1,600	-	-	-
1210	60	110	84	Superintendent Prof. Dev.										
				Dues for ASCD, MASS, BVEEC Superintendent's Assoc, American Assoc of School Administrators	0	500	500	500	0	-100.00%	-500	-	-	-
1210	Total			Account used infrequently, nothing planned for FY19	238,279	229,978	233,439	233,438	238,228	2.05%	4,789	2.00	2.00	-
1220	10	110	00	Assistant Superintendent Salary										
				Salaries budgeted for increase of 2%	125,210	125,210	127,714	127,714	130,288	2.00%	2,554	1.00	1.00	-
1220	50	110	83	Assistant Superintendent Supplies										
				Materials for presentations, workshops	108	2,000	2,000	2,000	600	-70.00%	-1,400	-	-	-
1220	60	110	83	Asst. Superintendent Dues/Travel										
				Dues for several curriculum-based associations	4,789	5,000	5,000	5,000	5,000	0.00%	0	-	-	-
1410	10	110	00	Director of Finance Salary										
				Salaries budgeted for increase of 2%	107,100	107,100	109,242	109,242	111,427	2.00%	2,185	1.00	1.00	-
1410	20	110	00	Bookkeeper Salaries										
				Salaries budgeted for increase of 2%	146,217	150,712	150,712	125,712	103,726	-31.18%	-46,986	3.00	2.00	(1.00)
1410	40	110	00	District Office Contracted Services										
				District Office Contracted Services	0	0	0	0	9,000	100.00%	9,000	-	-	-
1410	50	110	00	District Office Supplies										
				Audit services for the MA DESE End-of-Year Report and the 3-year review of student activity accounts	48,666	44,500	44,500	44,500	22,500	-49.44%	-22,000	-	-	-
1410	60	110	00	Dir. Of Finance/Dues/Travel										
				Office supplies and postage for central office (moved \$5,000 to 141040 and \$17,000 to 142050)	1,592	5,000	5,000	5,000	4,200	-16.00%	-800	-	-	-
1410	65	110	0	Collaborative Dues										
				Dues for MA Assoc of School Business Officials and International Assoc of School Business Officials, conference costs	15,833	18,000	18,000	18,000	18,000	0.00%	0	-	-	-
1410	Total			Membership dues for Assabet Valley Collaborative, Blackstone Valley Chamber of Commerce, Southern Worcester County Collaborative, French River Collaborative	319,409	325,312	327,454	302,454	268,953	-17.90%	-58,601	4.00	3.00	(1.00)
1420	10	110	00	Director of Human Resources										
					0	56,918	58,057	58,057	118,435	100.00%	60,379	0.50	1.00	0.50

PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual Expenditures	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	FY19 Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE
				Salaries budgeted for increase of 2%, moved .5 FTE from 2110-10 curriculum to this line										
1420	40	110	00	Human Resources/Contracted Services	0	2,000	2,000	2,000	0	-100.00%	-2,000	-	-	-
				Account used infrequently, unused for FY19										
1420	50	110	00	Human Resources Supplies	0	1,000	1,000	1,000	18,000	100.00%	17,000	-	-	-
				\$17,000 moved to this line from 141040 - cost of absence management and online timecards for staff, office supplies										
1420	60	110	00	Dir. Of HR/Dues/Travel	0	1,000	1,000	1,000	1,000	0.00%	0	-	-	-
				Memberships dues										
1420	Total				0	60,918	62,057	62,057	137,435	100.00%	75,379	0.50	1.00	0.50
1430	10	110	00	Legal Services for School Com.	67,376	60,000	60,000	60,000	62,500	4.17%	2,500	-	-	-
				District legal consultation fees/service for general education and special education										
1430	50	110	00	Legal Expenses for Sch. Com.	0	500	500	500	0	-100.00%	-500	-	-	-
				Unused line										
1430	Total				67,376	60,500	60,500	60,500	62,500	3.31%	2,000	-	-	-
1450	10	110	00	Director of Technology	105,080	105,080	108,202	108,202	0	-100.00%	-108,202	1.00	-	(1.00)
				For FY19, this line was moved to 2130.10.110.0 per DESE new reporting guidelines										
1450	50	110	00	Dir. Of Tech/Office Supplies	0	500	500	500	0	-100.00%	-500	-	-	-
				Office supplies for Director of Technology, this line was moved to 2250 per DESE new reporting guidelines										
1450	60	110	00	Dir. Of Tech/Dues/Travel	4,400	4,000	4,000	4,000	0	-100.00%	-4,000	-	-	-
				Director of Technology dues, conference costs, this line was moved to 2250 per DESE new reporting guidelines										
1450	Total				110,480	110,580	112,702	112,702	0	-100.00%	-112,702	1.00	-	(1.00)
1000	-	-	-	Administration	880,229	936,673	948,040	923,040	859,185	-9.37%	-88,856	8.50	7.00	(1.50)
2110	10	110	83	Curriculum Director Salary	113,836	56,918	58,057	58,057	0	-100.00%	-58,057	0.50	-	(0.50)
				Position eliminated in FY18, .5 salary funds moved to 1420-10 line										
2110	50	110	83	Curriculum Director Supplies	0	0	0	0	0	0.00%	0	-	-	-
				Position eliminated in FY18										
2110	60	110	83	Cumc. Director/Dues/Travel	373	1,000	1,000	1,000	0	-100.00%	-1,000	-	-	-
				Position eliminated in FY18										
2110	Total				114,209	57,918	59,057	59,057	0	-100.00%	-59,057	0.50	-	(0.50)
2111	10	110	90	Sped/Director Salary	111,872	111,872	114,110	114,110	116,392	2.00%	2,282	1.00	1.00	-
				Salaries budgeted for increase of 2%										
2111	20	110	90	Sped/Secretary	77,733	75,037	75,037	75,037	82,045	9.34%	7,008	2.00	2.00	-
				Salaries budgeted for increase of 2%										
2111	40	110	90	Sped/Contracts	0	1,705	1,705	1,705	1,705	0.00%	0	-	-	-
				Record requests/email search services										
2111	50	110	90	Sped/Supplies	21,934	15,377	15,377	15,377	20,000	30.06%	4,623	-	-	-
				Testing materials										
2111	60	110	90	Sped/Travel/Dues	5,582	4,675	4,675	4,675	4,675	0.00%	0	-	-	-
				Workshops, conferences, mileage										
2111	Total				217,122	208,566	210,903	210,903	224,817	5.60%	13,914	3.00	3.00	-
2120	10	110	90	District - Special Ed Coordinators	0	0	195,885	195,885	219,688	0.00%	23,803	3.00	3.00	-
				These 3 FTEs moved from 2310 and 2315 lines per DESE new reporting guidelines, salaries budgeted for increase of 2% plus steps and lane increases										
2120	11	25	00	Grade Level Leaders- SGES	0	0	4,446	4,446	4,416	0.00%	-30	-	-	-
				Provides for teacher leadership at each grade level/department										
2120	11	50	00	Grade Level Leaders- NGES	0	0	5,919	5,919	5,888	0.00%	-31	-	-	-

PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual Expenditures	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	FY19 Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE
				Provides for teacher leadership at each grade level/department										
2120	11	110	00	District - Dept Heads	12,363	10,365	0	2,000	2,000	0.00%	2,000	-	-	-
				Provides for teacher leadership at each grade level/department										
2120	11	200	00	Grade Level Leaders-Milbury St. Sch.	7,363	7,365	7,365	7,365	7,360	-0.07%	-5			-
				Provides for teacher leadership at each grade level/department										
2120	11	300	00	Grade Level Leaders-North St.	7,363	7,365	7,365	7,365	7,360	-0.07%	-5			-
				Provides for teacher leadership at each grade level/department										
2120	11	305	00	GMS-Team Leaders	10,308	10,311	10,311	10,311	10,304	-0.07%	-7	-	-	-
				Provides for teacher leadership at each grade level/department										
2120	11	505	00	GHS-Department Heads	15,530	17,260	17,260	17,260	17,250	-0.06%	-10	-	-	-
				Provides for teacher leadership at each grade level/department										
2120	Total				52,928	52,866	249,551	250,551	274,266	10.35%	25,715	3.00	3.00	-
				Director of Technology	0	0	0	0	110,366	100.00%	110,366	-	1.00	1.00
				Salaries budgeted for increase of 2%, this salary is being moved in FY19 from 1450.10.110.0 per DESE new reporting guidelines										
2130	Total				0	0	0	0	110,366	100.00%	110,366	-	1.00	1.00
				NGE-Principal Salary	98,940	98,940	100,919	100,919	102,937	2.00%	2,018	1.00	1.00	-
				Salaries budgeted for increase of 2%										
2210	10	50	00	SGE-Principal Salary	103,372	103,372	105,439	105,439	107,548	2.00%	2,109	1.00	1.00	-
				Salaries budgeted for increase of 2%										
2210	10	200	00	Milbury Street-Principal Salary	280,813	280,813	289,532	289,532	217,449	-24.90%	-72,084	2.70	2.00	(0.70)
				Salaries budgeted for increase of 2%, reducing the 7 assistant principal from this line in FY19										
2210	10	300	00	North Street-Principal Salary	216,363	200,091	204,093	204,093	208,175	2.00%	4,082	2.00	2.00	-
				Salaries budgeted for increase of 2%										
2210	10	305	00	GMS-Principal Salary	216,274	155,500	157,710	157,710	163,610	3.74%	5,901	1.50	1.50	-
				Salaries budgeted for increase of 2%, .5 of Asst Principal continues to be paid from School Choice account										
2210	10	505	00	GHS-Principal Salary	313,977	313,978	320,257	320,257	328,662	2.00%	6,405	2.70	2.70	-
				Salaries budgeted for increase of 2%										
2210	10	110	0	Replaced	0	40,000	0	0	0	0.00%	0			
				Line no longer used as of FY18, 2% raises now budgeted in each										
2210	20	25	00	NGE-Secretary Salary	41,497	42,144	42,144	42,144	42,987	2.00%	843	1.00	1.00	-
				Salaries budgeted for increase of 2%										
2210	20	50	00	SGE-Secretary Salary	41,697	42,294	42,294	42,294	43,140	2.00%	846	1.00	1.00	-
				Salaries budgeted for increase of 2%										
2210	20	200	00	Milbury Street-Secretary Salary	63,888	63,876	63,876	63,876	65,153	2.00%	1,278	2.00	2.00	-
				Salaries budgeted for increase of 2%										
2210	20	300	00	North Street-Secretary Salary	64,036	67,748	67,748	67,748	69,103	2.00%	1,355	2.00	2.00	-
				Salaries budgeted for increase of 2%										
2210	20	305	00	GMS-Secretary Salary	54,153	56,428	56,428	56,428	57,557	2.00%	1,129	1.60	1.60	-
				Salaries budgeted for increase of 2%										
2210	20	505	00	GHS-Secretary Salary	73,810	81,321	81,321	81,321	82,947	2.00%	1,626	2.40	2.40	-
				Salaries budgeted for increase of 2%										
2210	25	110	00	Substitute Secretary	4,720	7,065	7,065	7,065	7,065	0.00%	0	-	-	-
				Salaries budgeted for increase of 2%										
2210	50	25	00	NGE-Pt-in./Office Supplies	7,497	7,500	7,500	7,500	7,500	0.00%	0	-	-	-
				Paper, general office supplies, mailing materials										
2210	50	50	00	SGE-Pt-in./Office Supplies	1,579	4,000	4,000	4,000	4,000	0.00%	0	-	-	-
				Paper, general office supplies, mailing materials										

PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual Expenditures	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	FY19 Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE
2210	50	200	00	Millbury Street-Prin./Office Supplies	13,478	13,840	13,840	13,840	13,840	0.00%	0	-	-	-
2210	50	300	00	Paper, general office supplies, mailing materials	9,886	10,135	10,135	10,135	10,135	0.00%	0	-	-	-
2210	50	305	00	Paper, general office supplies, mailing materials	4,380	7,395	7,395	7,395	7,395	0.00%	0	-	-	-
2210	50	505	13	GHS-Prin./Office Supplies	9,473	10,000	10,000	10,000	10,000	0.00%	0	-	-	-
2210	54	505	00	Paper, general office supplies, mailing materials	11,504	12,000	12,000	12,000	12,000	0.00%	0	-	-	-
2210	60	25	00	NGE-Prin./Travel/Dues	681	1,500	1,500	1,500	1,500	0.00%	0	-	-	-
2210	60	50	00	Professional association dues, travel expenses	588	1,500	1,500	1,500	1,500	0.00%	0	-	-	-
2210	60	200	00	Millbury Street-Prin./Travel/Dues	3,106	4,000	4,000	4,000	3,500	-12.50%	-500	-	-	-
2210	60	300	00	Professional association dues, travel expenses	1,265	3,000	3,000	3,000	2,500	-16.67%	-500	-	-	-
2210	60	305	00	GMS-Prin./Travel/Dues	1,524	3,000	3,000	3,000	2,500	-16.67%	-500	-	-	-
2210	60	505	00	Professional association dues, travel expenses	4,430	4,000	4,000	4,000	4,000	0.00%	0	-	-	-
2210	80	110	00	Professional association dues, travel expenses	1,307	10,000	10,000	10,000	10,000	0.00%	0	-	-	-
2210	Total			Admin/Principal Tuition/Reimb.	1,644,248	1,645,439	1,630,696	1,630,696	1,594,704	-2.82%	-45,993	20.90	20.20	(0.70)
2250	10	110	00	Salaries/Tech. Coordinator	0	0	0	0	0	0.00%	0	-	-	-
2250	30	110	00	Salaries/Network Technician	120,571	101,825	101,825	115,000	114,908	12.85%	13,083	2.50	2.50	-
2250	40	110	00	Salaries budgeted for increase of 2%, 2.0 FTE funded through School Choice account	395,638	174,000	174,000	174,000	180,000	3.45%	6,000	-	-	-
2250	50	110	00	District Tech./Cntr. Serv.	146,362	358,641	358,641	358,641	371,000	3.45%	12,359	-	-	-
2250	60	110	00	Phone system, wireless, internet, network supports/contracted service	333	3,150	3,150	3,150	6,650	100.00%	3,500	-	-	-
2250	Total			District softwares including operational and educational, laptops, mobile devices, access points, smart boards, Chromebook with carts	862,905	637,616	637,616	650,791	672,558	5.48%	34,942	2.50	2.50	-
2305	10	25	00	NGE-Sal. Professional	1,071,322	950,275	954,025	954,025	1,024,740	7.41%	70,715	13.80	14.80	1.00
2305	10	50	00	Salaries budgeted for increase of 2% plus steps and lane increases	1,045,906	1,072,904	1,076,654	1,076,654	1,093,525	1.57%	16,871	14.80	14.80	-
2305	10	200	00	Salaries budgeted for increase of 2% plus steps and lane increases	2,947,367	2,883,427	2,887,177	2,887,177	2,951,956	2.24%	64,779	39.40	39.40	(1.00)
2305	10	300	00	Millbury Street-Sal. Professional	2,406,172	2,225,141	2,228,891	2,228,891	2,276,042	2.12%	47,151	33.00	32.00	(1.00)
2305	10	305	00	Salaries budgeted for increase of 2% plus steps and lane increases, reduction of math specialist in FY19	2,087,036	2,189,212	2,192,962	2,192,962	2,241,871	2.23%	48,909	30.70	29.70	(1.00)
2305	10	505	00	GMS-Sal. Professional	3,550,634	3,633,584	3,637,334	3,637,334	3,725,761	2.43%	88,427	53.50	53.50	-

PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual Expenditures	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	FY19 Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE
				Salaries budgeted for increase of 2% plus steps and lane increases										
2305	10	110	00	Lane Changes	0	45,000	0	0	0	0.00%	0			
				Contractual changes in degree lanes										
2305	10	110	00	Reg Ed Tutoring	0	0	20,000	5,000	5,000	-75.00%	-15,000			
				Contractual changes in degree lanes										
2305	10	110	90	Spec Ed Tutoring	0	0	13,000	13,000	13,000	0.00%	0			
				Contractual changes in degree lanes										
2305	40	110	00	Reg Ed Tutoring - Contracted Services	0	0	1,000	1,000	1,000	0.00%	0			
				Contractual changes in degree lanes										
2305	40	110	90	Spec Ed Tutoring - Contracted Services	0	0	1,000	1,000	1,000	0.00%	0			
				Contractual changes in degree lanes										
2305	60	110	00	Travel	2,831	3,000	3,000	3,000	3,000	0.00%	0			
				Mileage for staff shared between schools										
2305	80	110	00	Tuition Reimbursement	30,000	25,000	25,000	25,000	30,000	20.00%	5,000			
				Contractual teacher reimbursement for ongoing coursework										
2305 Total					13,141,269	13,027,544	13,040,044	13,025,044	13,366,896	2.51%	326,852	185.20	183.20	(2.00)
2310	10	25	90	NOE-Sal/SPED	313,931	434,576	283,164	283,164	287,862	1.66%	4,698	4.40	4.40	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
2310	10	50	90	SOE-Sal/SPED	510,142	732,458	468,754	468,754	530,198	13.11%	61,444	7.15	7.65	0.50
				Salaries budgeted for increase of 2% plus steps and lane increases, addition of .5 FTE preschool and .5 FTE speech/language in FY19										
2310	10	200	90	Milbury Street-Sal/SPED	882,024	1,113,816	940,490	940,490	940,895	0.04%	405	14.00	14.00	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
2310	10	300	90	North Street-Sal/SPED	479,519	622,541	489,559	489,559	517,411	5.69%	27,853	7.70	7.75	0.05
				Salaries budgeted for increase of 2% plus steps and lane increases										
2310	10	305	90	GMS-Sal/SPED	507,085	600,913	469,716	469,716	538,395	14.62%	68,680	6.50	7.50	1.00
				Salaries budgeted for increase of 2% plus steps and lane increases, addition of 1 FTE for special education intensive needs teacher										
2310	10	505	90	GHS-Sal/SPED	848,059	923,277	854,532	854,532	877,901	2.73%	23,369	11.75	11.80	0.05
				Salaries budgeted for increase of 2% plus steps and lane increases										
2310 Total					3,540,759	4,427,582	3,506,214	3,506,214	3,692,662	5.32%	186,448	61.50	53.10	1.60
2311	10	110	90	Sal-ESL Tutors/Certified	185,518	193,737	193,737	243,737	274,137	41.50%	80,400	2.90	4.00	1.10
				ESL Staffing district-wide, salaries budget for increase of 2% plus steps and lane increases, added 1.1 FTE to comply with increasing need for ELL services										
2311	30	110	90	Sal-ESL Tutors/Noncertified	0	0	0	0	0	0.00%	0	-	-	-
				Unused line										
2311	50	110	90	ESL-Supplies	0	0	0	0	0	0.00%	0	-	-	-
				Unused line										
2311	30	110	00	Sal-ESL Tutors/Noncertified	0	4,855	4,855	4,855	4,855	0.00%	0	-	-	-
				Home/hospital tutoring for ESL students										
2311	50	110	00	ESL-Supplies	1,429	5,305	5,305	5,305	5,305	0.00%	0	-	-	-
				Instructional supplies										
2311 Total					186,948	203,897	203,897	253,897	284,297	39.43%	80,400	2.90	4.00	1.10
2312	10	110	90	Sal-Extended Year Tutors/Cert.	107,375	110,000	110,000	110,000	132,500	20.45%	22,500	-	-	-
				Teaching and nursing staff for summer program, increase needed based on current program expenses										
2312	30	110	90	Sal-Extended Year Tutors/Nonc.	56,647	50,112	50,112	50,112	71,000	41.68%	20,888	-	-	-
				After/BLA/BLSC/Staff for summer program, increase needed based on current program expenses										
2312	40	110	90	SPED-Ext. Year Cont.	2,550	3,000	3,000	3,000	10,000	100.00%	7,000	-	-	-
				Contracted nursing staff for summer program, increase needed based on current program expenses										

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2312	Total				166,572	163,112	163,112	163,112	213,500	30.89%	50,388	-	-	-
2315	10	110	0	Instructional Coach	0	0	0	0	0	0.00%	0	-	-	-
				Position not currently funded										
2315	10	110	90	Team Leader/Out of district	81,877	90,474	0	0	0	0.00%	0	-	-	-
				Coordinator of out-of-district placements										
2315	30	110	90	Team Leader/in-district	160,972	105,411	0	0	0	0.00%	0	-	-	-
				Building-based TEAM chair positions										
2315	Total				242,849	195,885	0	0	0	0.00%	0	-	-	-
2320	10	110	90	Sal-Therapeutic Services/Cert.	1,413	3,090	3,090	3,090	3,090	0.00%	0	-	-	-
				Related services (OT, PT, orientation and mobility, audiology consultation, brailing)										
2320	10	25	90	Sal-Therapeutic Services/Cert.	0	0	155,162	155,162	155,915	6.93%	10,753	2.00	2.10	0.10
				Related services (OT, PT, orientation and mobility, audiology consultation, brailing)										
2320	10	50	90	Sal-Therapeutic Services/Cert.	0	0	267,455	267,455	266,124	-0.50%	-1,330	3.50	3.60	0.10
				Related services (OT, PT, orientation and mobility, audiology consultation, brailing)										
2320	10	200	90	Sal-Therapeutic Services/Cert.	0	0	177,076	177,076	185,550	4.79%	8,474	2.20	2.20	-
				Related services (OT, PT, orientation and mobility, audiology consultation, brailing)										
2320	10	300	90	Sal-Therapeutic Services/Cert.	0	0	136,733	136,733	93,857	-31.35%	-42,876	1.90	1.40	(0.50)
				Related services (OT, PT, orientation and mobility, audiology consultation, brailing), .5 OT position moved from this line and will be contracted in FY19										
2320	10	305	90	Sal-Therapeutic Services/Cert.	0	0	61,673	61,673	81,338	31.89%	19,665	0.80	1.00	0.20
				Related services (OT, PT, orientation and mobility, audiology consultation, brailing)										
2320	10	505	90	Sal-Therapeutic Services/Cert.	0	0	72,495	72,495	79,198	9.25%	6,704	1.05	1.00	(0.05)
				Related services (OT, PT, orientation and mobility, audiology consultation, brailing)										
2320	30	110	90	Sal-Therapeutic Services/Nonc.	0	3,090	3,090	3,090	3,090	0.00%	0	-	-	-
				Related services (OT, PT, orientation and mobility, audiology consultation, brailing)										
2320	40	110	90	Therapeutic Services/Cntr.	516,349	535,612	535,612	560,631	545,612	1.87%	10,000	-	-	-
				PT/OT/Orientation and mobility, Teacher of the deaf, brailing services, personal care assistant, assistive technology consultant										
2320	Total				517,761	541,762	1,412,388	1,437,405	1,423,775	0.81%	11,389	11.45	11.30	(0.15)
2324	10	110	90	Home Tutor/Reg.	1,724	3,000	0	0	0	0.00%	0	-	-	-
				Tutoring of home/hospital care students without IEP, lines moved for FY19 budget to 2305 per DESE new reporting guidelines										
2324	30	110	0	Home Tutor/Spec. Educ.	0	14,000	0	0	0	0.00%	0	-	-	-
				Tutoring of home/hospital care students with IEP/MCAS prep tutoring, lines moved for FY19 budget to 2305 per DESE new reporting guidelines										
2324	30	110	90	Home Tutor/Spec. Educ.	8,538	3,000	0	0	0	0.00%	0	-	-	-
				Tutoring of home/hospital students with IEP/MCAS prep tutoring, lines moved for FY19 budget to 2305 per DESE new reporting guidelines										
2324	10	110	0	Long-Term Substitutes	0	0	20,000	20,000	20,000	0.00%	0	-	-	-
				Subs filling long-term absences, line added in FY18 per DESE new reporting guidelines										
2324	Total				10,261	20,000	20,000	20,000	20,000	0.00%	0	-	-	-
2325	30	25	00	NCE-Sal. Prof./Substitutes	35,076	25,000	25,000	25,000	25,000	0.00%	0	-	-	-
				Daily substitute teacher costs										
2325	30	50	00	SGE-Sal. Prof./Substitutes	23,405	25,000	25,000	25,000	25,000	0.00%	0	-	-	-
				Daily substitute teacher costs										
2325	30	200	00	Milbury Street Sch.-Sal Prof/Subs	84,195	50,000	65,000	65,000	65,000	0.00%	0	-	-	-
				Daily substitute teacher costs										
2325	30	300	00	North Street Sch.-Sal. Prof/Subs	40,929	50,000	50,000	50,000	50,000	0.00%	0	-	-	-
				Daily substitute teacher costs										
2325	30	305	00	GMS-Prof./Substitutes	40,247	35,000	45,000	45,000	45,000	0.00%	0	-	-	-

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				Daily substitute teacher costs										
2325	30	505	00	GHS-Sal. Prof./Substitutes	89,355	70,000	80,000	80,000	80,000	0.00%	0	-	-	-
				Daily substitute teacher costs										
2325	30	110	90	Special Education Meeting Subs	0	5,000	0	0	0	0.00%	0			
				Substitute costs associated with covering special education meeting attendance										
2325	Total				313,208	260,000	290,000	290,000	290,000	0.00%	0	-	-	-
2330	25	110	00	Substitute Aides	110,251	45,000	0	0	0	0.00%	0	-	-	-
				Daily substitute aide costs										
2330	30	25	90	NGE-Sal/SPED Aides	324,515	357,464	357,464	367,464	487,769	36.46%	130,325	18.30	19.80	1.50
				Salaries budgeted for increase of 2% plus steps and lane increases, additional aides added in FY18 to comply with IEP's										
2330	30	50	90	SGE-Sal/SPED Aides	556,966	607,004	607,004	617,004	694,404	14.40%	87,400	28.60	29.20	0.60
				Salaries budgeted for increase of 2% plus steps and lane increases, additional aides added in FY18 to comply with IEP's										
2330	30	200	90	Milbury St. School-Sal/SPED Aides	572,278	641,216	641,216	651,216	798,887	24.59%	157,671	31.50	32.50	1.00
				Salaries budgeted for increase of 2% plus steps and lane increases, additional aides added in FY18 to comply with IEP's										
2330	30	300	90	North St. School-Sal/SPED Aides	329,580	318,127	318,127	328,127	364,935	14.71%	46,808	16.50	20.00	3.50
				Salaries budgeted for increase of 2% plus steps and lane increases, additional aides added in FY18 to comply with IEP's										
2330	30	305	90	GMS-Sal/SPED Aides	189,592	199,244	199,244	209,244	325,440	63.34%	126,195	9.80	11.80	2.00
				Salaries budgeted for increase of 2% plus steps and lane increases, additional aides added in FY18 to comply with IEP's										
2330	30	505	90	GHS-Sal/SPED Aides	451,543	486,422	486,422	496,422	507,783	4.39%	21,361	22.60	26.00	3.40
				Salaries budgeted for increase of 2% plus steps and lane increases, additional aides added in FY18 to comply with IEP's										
2330	Total				2,546,489	2,654,478	2,699,478	2,669,478	3,179,238	21.83%	569,760	127.30	139.30	12.00
2340	10	505	00	GHS-Library/Sal. Prof.	0	75,383	75,383	75,383	76,493	1.47%	1,110	-	-	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
2340	10	305	00	GMS-Library/Sal. Prof.	74,457	0	0	0	0	0.00%	0	1.00	1.00	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
2340	30	25	00	NGE-Library Aide/Salary	18,779	19,779	19,779	19,779	20,156	1.91%	377	1.00	1.00	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
2340	30	50	00	SGE-Library Aide/Salary	18,776	19,679	19,679	19,679	20,056	1.92%	377	1.00	1.00	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
2340	30	200	00	Milbury St. School-Library Aide/Salary	22,119	28,743	28,743	28,743	30,019	4.44%	1,276	1.40	1.40	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
2340	30	300	00	North St. School-Library Aide/Salary	18,674	19,529	19,529	19,529	19,906	1.93%	377	1.00	1.00	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
2340	30	305	00	GMS-Library Aide/Salary	11,369	18,854	18,854	18,854	19,231	2.00%	377	1.00	1.00	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
2340	50	25	00	NGE-Library/Supplies	616	500	500	500	500	0.00%	0	-	-	-
				Books/literacy-based materials										
2340	50	50	00	SGE-Library/Supplies	991	1,000	1,000	1,000	1,000	0.00%	0	-	-	-
				Books/literacy-based materials										
2340	50	200	00	Milbury St. School-Library/Supplies	2,059	2,500	2,500	2,500	2,500	0.00%	0	-	-	-
				Books/literacy-based materials										
2340	50	300	00	North St. School-Library/Supplies	2,596	3,500	3,500	3,500	3,500	0.00%	0	-	-	-
				Books/literacy-based materials										
2340	50	305	00	GMS-Library/Supplies	1,439	1,600	1,600	1,600	1,600	0.00%	0	-	-	-
				Books/literacy-based materials										
2340	50	505	00	GHS-Library/Supplies	5,922	5,900	5,900	5,900	5,900	0.00%	0	-	-	-

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				Books/literacy-based materials										
23340	Total				177,796	196,967	196,967	196,967	200,862	1.98%	3,894	6.40	6.40	-
23357	10	110	83	Prof. Dev./Mentor Stipends (Contractual mentor stipends, this budget moved to 2354 per DESE new reporting guidelines)	12,260	17,000	0	0	0	0.00%	0	-	-	-
23357	10	110	84	Staff Dev. Consultants	21,018	30,000	0	0	0	0.00%	0	-	-	-
23357	10	110	90	Staff Dev. Consultants	24,318	25,000	0	0	0	0.00%	0	-	-	-
23357	30	110	0	Prov. Dev. Instructional Aides	4,291	0	0	0	0	100.00%	0	-	-	-
23357	30	110	90	Professional development opportunities, spending moved to 2354 in FY18 per DESE new reporting guidelines.	6,843	0	0	0	0	100.00%	0	-	-	-
23357	25	110	84	Prof. Dev./Sub. Salaries	725	5,000	0	0	0	0.00%	0	-	-	-
23357	40	505	00	Substitutes allowing for teacher release for professional development, moved to 2325 sub budget per DESE new reporting guidelines in FY18	0	0	0	0	0	0.00%	0	-	-	-
				Unused line										
23357	40	110	83	Prof. Dev. Technology	6,918	10,000	0	0	0	0.00%	0	-	-	-
				Technology-based professional development opportunities, MASSCUE membership and teacher conference attendance, moved to 2358 line per DESE new reporting guidelines										
23357	40	110	84	Academic Support Services	3,900	10,000	0	0	0	0.00%	0	-	-	-
23357	50	505	00	Unused starting in FY18, formerly funding for Lexia/ACES Programs	0	0	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000	0	0	0	0.00%	0	-	-	-
23357	50	110	83	Prof. Dev. Supplies	10,115	10,000	0	0	0	0.00%	0	-	-	-
23357	50	110	84	Academic Support Supplies	548	5,000								

PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual Expenditures	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	FY19 Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE
				Textbooks/resources to support curriculum and instruction										
2412	50	505	90	GHS-Textbooks/SPED	0	0	0	0	0	0.00%	0	-	-	-
				Textbooks/resources to support curriculum and instruction										
2412 Total					85,386	83,700	83,700	53,700	33,700	-37.24%	-20,000	-	-	-
2415	50	305	00	GMS/Audio-visual/Supplies	0	0	0	0	0	0.00%	0	-	-	-
				Unused line										
2415	50	300	00	North St. Sch./Audio-visual/Supplies	980	1,000	1,000	1,000	1,000	0.00%	0	-	-	-
				Headphones, listening center										
2415	50	25	00	NGE/Audio-visual/Supplies	580	460	460	460	460	0.00%	0	-	-	-
				Headphones, listening center										
2415	50	50	00	SGE/Audio-visual/Supplies	500	500	500	500	500	0.00%	0	-	-	-
				Headphones, listening center										
2415	50	200	00	Milbury St. Sch./Audio-visual/Supplies	1,265	1,200	1,200	1,200	1,200	0.00%	0	-	-	-
				Headphones, listening center										
2415	50	505	00	GHS/Audio-visual/Supplies	0	0	0	0	0	0.00%	0	-	-	-
				Unused line										
2415 Total					3,326	3,160	3,160	3,160	3,160	0.00%	0	-	-	-
2420	50	305	00	GMS-Equip./General	3,720	6,500	6,500	6,500	6,500	0.00%	0	-	-	-
				Instrument repair, whiteboards, microphones/speaker system										
2420	50	300	00	North St. Sch.-Instr. Equip./General	3,500	3,500	3,500	3,500	3,500	0.00%	0	-	-	-
				Radios, office equipment										
2420	50	25	00	NGE-Instr. Equip./General	384	600	600	600	600	0.00%	0	-	-	-
				Physical education equipment replacement										
2420	50	50	00	SGE-Instr. Equip./General	309	500	500	500	500	0.00%	0	-	-	-
				Radios, office equipment										
2420	50	110	0	District-Instr. Equip./General	0	0	0	0	1,500	100.00%	1,500	-	-	-
				Specialized equipment for educational supports										
2420	50	110	90	SPED-Instr. Equip./General	19,824	24,000	24,000	24,000	24,000	0.00%	0	-	-	-
				Teaching materials/equipment for specialized programs district-wide										
2420	50	200	00	Milbury St. Sch.-Instr. Equip./General	1,971	2,000	2,000	2,000	2,000	0.00%	0	-	-	-
				Radios, office equipment										
2420	50	505	00	GHS-Instr. Equip./General	2,125	5,560	5,560	5,560	5,560	0.00%	0	-	-	-
				Stage equipment, radios										
2420	50	505	22	GHS-Instr. Equip./Health	0	0	0	0	0	0.00%	0	-	-	-
				Unused line										
2420	50	505	23	GHS-Instr. Equip./Music	3,300	3,400	3,400	3,400	3,400	0.00%	0	-	-	-
				Instrument repair, membership dues, All-state membership										
2420	50	505	25	GHS-Instr. Equip./P.E.	987	1,000	1,000	1,000	1,000	0.00%	0	-	-	-
				PE equipment										
2420	50	505	35	GHS-Instr. Equip./Con. Sci.	1,150	1,500	1,500	1,500	1,500	0.00%	0	-	-	-
				Family and consumer science supplies, perishables										
2420	50	505	38	GHS-Instr. Equip./Science	6,738	7,900	7,900	7,900	7,900	0.00%	0	-	-	-
				Chemistry and biology supplies, 3D molecular designs, ergobot system										
2420	50	505	40	GHS-Instr. Equip./Technology	0	2,900	2,900	2,900	2,900	0.00%	0	-	-	-
				Tech hardware, keyboards, mice,										
2420	50	505	90	GHS-Instr. Equip./SPED	0	2,000	2,000	2,000	2,000	0.00%	0	-	-	-
				Instructional and testing materials										

PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual Expenditures	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE
2420	Total				44,008	61,360	61,360	61,360	62,860	2.44%	1,500	-	-	-
2430	50	300	12	North St. Sch.-Supplies/Rem. Reading leveled readers, mentoring texts, school-wide reading initiative materials	2,000	2,000	2,000	2,000	2,000	0.00%	0	-	-	-
2430	50	300	20	North St. Sch.-Supplies/General Pencils, crayons, paper, glue	14,689	17,000	17,000	17,000	16,500	-2.94%	-500	-	-	-
2430	50	300	21	North St. Sch.-Supplies/Computers Discovery Education renewal, chargers, projection system	1,081	1,000	1,000	1,000	1,000	0.00%	0	-	-	-
2430	50	300	22	North St. Sch.-Supplies/Health Unused line	0	0	0	0	0	0.00%	0	-	-	-
2430	50	300	23	North St. Sch.-Supplies/Instr. Music Music books, recorders, instruments, cleaning supplies for instruments	824	500	500	500	500	0.00%	0	-	-	-
2430	50	300	24	North St. Sch.-Supplies/Art Templates, paint, paper, oils, pastels, clay, foam boards, brushes	1,500	1,800	1,800	1,800	1,800	0.00%	0	-	-	-
2430	50	300	25	North St. Sch.-Supplies/Phys. Ed. Instructional equipment, equipment replacement	1,179	1,200	1,200	1,200	1,200	0.00%	0	-	-	-
2430	50	300	33	North St. Sch.-Supplies/Lang. Arts Unused line	0	0	0	0	0	0.00%	0	-	-	-
2430	50	300	37	North St. Sch.-Supplies/Vocal Music Sheet music, mixer	503	500	500	500	500	0.00%	0	-	-	-
2430	50	300	02	North St. Sch.-Supplies/Gr. 2 Instructional materials, curriculum resources	2,706	2,400	2,400	2,400	2,400	0.00%	0	-	-	-
2430	50	300	03	North St. Sch.-Supplies/Gr. 3 Instructional materials, curriculum resources	1,507	2,400	2,400	2,400	2,400	0.00%	0	-	-	-
2430	50	300	04	North St. Sch.-Supplies/Gr. 4 Instructional materials, curriculum resources	1,006	2,000	2,000	2,000	2,000	0.00%	0	-	-	-
2430	50	300	05	North St. Sch.-Supplies/Gr. 5 Instructional materials, curriculum resources	2,005	2,000	2,000	2,000	2,000	0.00%	0	-	-	-
2430	50	300	06	North St. Sch.-Supplies/Gr. 6 Instructional materials, curriculum resources	1,632	2,000	2,000	2,000	2,000	0.00%	0	-	-	-
2430	50	300	80	North St. Sch.-Supplies/SPED Differentiated materials, carpets, adaptive seating	1,899	2,400	2,400	2,400	2,400	0.00%	0	-	-	-
2430	50	300	91	North St. Sch.-Supplies/Speech Instructional materials, books, program resources	361	500	500	500	500	0.00%	0	-	-	-
2430	50	305	12	GMS-Supplies/Rem. Reading Wilson Language Supplies \$237.60 and \$224.00. Literature Circle books in collaboration w/ELA Dept	238	700	700	700	700	0.00%	0	-	-	-
2430	50	305	20	GMS-Supplies/General All materials used in office, by classrooms, petty cash, paper, stamps, etc	10,847	10,100	10,100	10,100	10,000	-0.99%	-100	-	-	-
2430	50	305	21	GMS-Supplies/Computer STEM Budget - Balsa wood \$780, glue, paint, straws, rubber bands, duct tape \$110, etc. used for curriculum. In FY18 purchased full Lego set for Lego Robotics.	2,937	2,300	2,300	2,300	2,300	0.00%	0	-	-	-
2430	50	305	22	GMS-Supplies/Health Replaced several DVD's \$300; Kits \$260, Tobacco & Alcohol Materials, Dangers of Vaping and E-Cigarettes \$440; And more supplies	0	1,100	1,100	1,100	1,100	0.00%	0	-	-	-
2430	50	305	23	GMS-Supplies/Instr. Music Music and Instruments \$853, cow bells, wind chimes, symbols; Guitar supplies - strings, picks \$175; adapter, uber tuner, part for a tuba; 2 more guitars \$216	899	1,100	1,100	1,100	1,100	0.00%	0	-	-	-
2430	50	305	24	GMS-Supplies/Art Orders include variety of art supplies - one order alone was \$1,500. Subscribed to Scholastic Art Magazine \$297	4,120	4,400	4,400	4,400	4,400	0.00%	0	-	-	-
2430	50	305	25	GMS-Supplies/Phys. Ed. Replacement materials, e.g. balls, blades for field hockey, flag belts for flag football, etc.	1,200	1,600	1,600	1,600	1,600	0.00%	0	-	-	-
2430	50	305	33	GMS-Supplies/Lang. Arts	1,124	1,600	1,600	1,600	1,600	0.00%	0	-	-	-

PROPOSED OPERATING BUDGET FY19

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2430	50	305	34	Novels \$1,355, whiteboard pack \$40										
				GMS-Supplies/For. Lang.	1,141	1,400	1,400	1,400	1,400	0.00%	0	-	-	-
				Unused Line										
2430	50	305	36	GMS-Supplies/Math	1,157	1,600	1,600	1,600	1,600	0.00%	0	-	-	-
				whiteboard markers, erasers, special sticky chart paper, teacher materials/books, additional whiteboards for classroom walls										
2430	50	305	37	Last year bought music \$330. This year spent \$600 for music and music folders.	395	1,100	1,100	1,100	1,100	0.00%	0	-	-	-
				GMS-Supplies/Vocal Music	1,994	2,900	2,900	2,900	2,900	0.00%	0	-	-	-
2430	50	305	38	lab supplies and classroom supplies, costs to accommodate new curriculum standards	744	1,400	1,400	1,400	1,400	0.00%	0	-	-	-
				GMS-Supplies/Soc. Studies										
2430	50	305	39	Papyrus book marks, clay... Scholastic magazines (3), Ancient History Activator, Greeks DBQ, Origins of Renaissance, activity books, medieval Europe activities book	1,821	3,200	3,200	3,200	3,200	0.00%	0	-	-	-
				GMS-Supplies/Technology										
2430	50	305	40	Toner and ink and staples	770	1,550	1,550	1,550	1,550	0.00%	0	-	-	-
				GMS-Supplies/SPED										
2430	50	305	90	self city program; food processor for cooking; classroom supplies; go motion online; magnetic whiteboards for SLP; novel for intensive; self-stick easel pads	2,155	2,160	2,160	2,160	2,160	0.00%	0	-	-	-
				NGE-Supplies/Gr. 1										
2430	50	25	01	Homework folders, name tags, spiral draw and write journals, writing words set	2,040	2,160	2,160	2,160	2,160	0.00%	0	-	-	-
				NGE-Supplies/Kindergarten										
2430	50	25	10	Spiral draw/write notebooks; name cards, sentence strips, geosix, STEM kits, design/build center	1,085	1,080	1,080	1,080	1,080	0.00%	0	-	-	-
				NGE-Supplies/Preschool										
2430	50	25	11	Pocket charts, name tags, story cmp. books, timer blocks, zoo set, farm counters	596	600	600	600	600	0.00%	0	-	-	-
				NGE-Supplies/Rem. Read.										
2430	50	25	12	Wilson/Foundation supplies, books, tote rack, flip charts, books	7,540	10,400	10,400	10,400	10,000	-3.85%	-400	-	-	-
				NGE-Supplies/General										
2430	50	25	20	Paper										
2430	50	25	21	NGE-Supplies/Computer	242	335	335	335	335	0.00%	0	-	-	-
				Headphones for lab, ink										
2430	50	25	24	NGE-Supplies/Art	549	800	800	800	800	0.00%	0	-	-	-
				Paint, tissue paper, diffusing paper, eyes, foam shapes, glitter, pipe cleaners, loop scissors, stylus sticks, markers, specialty paper, paint brushes, clay										
2430	50	25	25	NGE-Supplies/Phys. Ed.	155	250	250	250	250	0.00%	0	-	-	-
				Balls, equipment bin										
2430	50	25	37	NGE-Supplies/Vocal Music	180	300	300	300	300	0.00%	0	-	-	-
				Activate Music sub, bean bags, scarves, ribbon wands										
2430	50	25	90	Timers, stickers, washable stamps	315	950	950	950	950	0.00%	0	-	-	-
				NGE-Supplies/SPED										
2430	50	25	91	Materials, books, visual cues	491	500	500	500	500	0.00%	0	-	-	-
				SGE-Supplies/Speech										
2430	50	50	01	SGE-Supplies/Gr. 1	1,245	1,200	1,200	1,200	1,200	0.00%	0	-	-	-
				Desk top helpers, loobebos, magnets, math manipulatives, birders, stamps, letter boards, word wall cards, writing journals, homework folders, ear phones, head phones										
2430	50	50	10	SGE-Supplies/Kindergarten	1,200	1,200	1,200	1,200	1,200	0.00%	0	-	-	-
				Literacy centers, rhyme time, library bins, word wall folders, math and ele games, sight word builders, new teacher materials, organizers, math manipulatives, journals, stamps										
2430	50	50	11	SGE-Supplies/Preschool	799	800	800	800	800	0.00%	0	-	-	-
				Organizers, pocket charts, dry erase boards, markers, dice, books, counting mats, blocks, puppets, flip crayons, letter cards, science materials, beads and laces, sensory bean bags										
2430	50	50	12	SGE-Supplies/Rem. Read.	400	400	400	400	400	0.00%	0	-	-	-
				Book kits, books, reading activities, journals										
2430	50	50	20	SGE-Supplies/General	16,433	16,460	16,460	16,460	16,000	-2.79%	-460	-	-	-
				Crayons, envelopes, toner, folders, pencils, timers, calendars, card stock, glue, tape, file jackets, colored pencils, paper, listening center, wobble chairs, index cards, markers										
2430	50	50	21	SGE-Supplies/Computer	0	0	0	0	0	0.00%	0	-	-	-
				Unused line										

PROPOSED OPERATING BUDGET FY19

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2430	50	50	24	SGE-Supplies/Art	453	500	500	500	500	0.00%	0	-	-	-
2430	50	50	25	Paint, tissue paper, diffusing paper, eyes, foam shapes, glitter, pipe cleaners, hoop scissors, stylus sticks, markers, specialty paper, paint brushes, clay	200	200	200	200	200	0.00%	0	-	-	-
2430	50	50	37	SGE-Supplies/Vocal Music	297	300	300	300	300	0.00%	0	-	-	-
2430	50	50	90	SGE-Supplies/SPED	1,294	1,600	1,600	1,600	1,600	0.00%	0	-	-	-
2430	50	50	91	Sensory jewelry, textured grabbers, bean bag fill, stand mount tablet, organizers, learning photo vocab, rolling rack, jigsaw puzzles, bins, timers, counters, wikki stix, binders	600	600	600	600	600	0.00%	0	-	-	-
2430	50	200	02	Millbury St. Sch.-Supplies/Gr. 2	2,062	2,100	2,100	2,100	2,100	0.00%	0	-	-	-
2430	50	200	03	Millbury St. Sch.-Supplies/Gr. 3	2,092	2,100	2,100	2,100	2,100	0.00%	0	-	-	-
2430	50	200	04	Millbury St. Sch.-Supplies/Gr. 4	2,085	2,400	2,400	2,400	2,400	0.00%	0	-	-	-
2430	50	200	05	Millbury St. Sch.-Supplies/Gr. 5	2,071	2,100	2,100	2,100	2,100	0.00%	0	-	-	-
2430	50	200	06	Millbury St. Sch.-Supplies/Gr. 6	1,993	2,100	2,100	2,100	2,100	0.00%	0	-	-	-
2430	50	200	12	Millbury St. Sch.-Supplies/Rem. Read.	302	2,000	2,000	2,000	2,000	0.00%	0	-	-	-
2430	50	200	20	Wilson reading materials - student notebooks, sound cards, lime, FUNdations reference charts	15,451	18,000	18,000	18,000	17,500	-2.78%	-500	-	-	-
2430	50	200	21	Student agendas, lesson plan books, grade books, lined paper, bulleting board paper, crayons, scissors, rulers, envelopes, markers, dry erase markers, batteries, paperclips	964	2,000	2,000	2,000	2,000	0.00%	0	-	-	-
2430	50	200	23	Lego building, printer toner, camcorder, wireless keyboards (IPads), headphones	1,005	1,000	1,000	1,000	1,000	0.00%	0	-	-	-
2430	50	200	24	Instructional books, sheet music, CDs, instrument cleaning supplies	2,551	2,600	2,600	2,600	2,600	0.00%	0	-	-	-
2430	50	200	25	Templates, paint, paper, oils, pastels, clay, foam boards, brushes	1,101	1,250	1,250	1,250	1,250	0.00%	0	-	-	-
2430	50	200	37	Millbury St. Sch.-Supplies/Vocal Music	775	800	800	800	800	0.00%	0	-	-	-
2430	50	200	90	Millbury St. Sch.-Supplies/SPED	1,002	3,500	3,500	3,500	3,500	0.00%	0	-	-	-
2430	50	200	91	Millbury St. Sch.-Supplies/Speech	710	800	800	800	800	0.00%	0	-	-	-
2430	50	505	20	GHS-Supplies/General	9,978	13,000	13,000	13,000	13,000	0.00%	0	-	-	-
2430	50	505	22	GHS-Supplies/Health	800	1,000	1,000	1,000	1,000	0.00%	0	-	-	-
2430	50	505	23	GHS-Supplies/Instr. Music	2,629	2,500	2,500	2,500	2,500	0.00%	0	-	-	-
2430	50	505	24	GHS-Supplies/Art	3,872	4,000	4,000	4,000	4,000	0.00%	0	-	-	-
2430	50	505	25	GHS-Supplies/Phys. Ed.	1,531	1,000	1,000	1,000	1,000	0.00%	0	-	-	-
2430	50	505	32	GHS-Supplies/Business	0	0	0	0	0	0.00%	0	-	-	-

PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual Expenditures	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	FY19 Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE
				Unused line										
2430	50	505	33	GHS-Supplies/English Books, film, literature materials	453	500	500	500	500	0.00%	0	-	-	-
2430	50	505	34	GHS-Supplies/For. Lang.	0	500	500	500	500	0.00%	0	-	-	-
2430	50	505	35	SWC2 department meeting materials	4,281	5,000	5,000	5,000	5,000	0.00%	0	-	-	-
2430	50	505	36	Perishables for program	470	500	500	500	500	0.00%	0	-	-	-
2430	50	505	38	Math resources	5,164	5,900	5,900	5,900	5,900	0.00%	0	-	-	-
2430	50	505	39	Science perishables, manipulatives	375	500	500	500	500	0.00%	0	-	-	-
2430	50	505	40	Program materials	3,957	5,000	5,000	5,000	5,000	0.00%	0	-	-	-
2430	50	505	90	Lumber, manufacturing supplies, CAM Office	4,999	5,900	5,900	5,900	5,900	0.00%	0	-	-	-
2430	50	505	90	Manipulatives, curriculum materials for 18-22 and life skills program	173,093	204,595	204,595	204,595	202,635	-0.96%	-1,960	-	-	-
2440	40	305	00	GMS-Activities Transport Unused in FY19	0	0	0	0	0	0.00%	0	-	-	-
2440	40	300	00	North St. Sch-Activities Transport.	0	500	500	500	500	0.00%	0	-	-	-
2440	40	25	00	Transportation for grade six step-up day	0	0	0	0	0	0.00%	0	-	-	-
2440	40	50	00	NGE-Activities Transport. Unused in FY19	0	0	0	0	0	0.00%	0	-	-	-
2440	40	200	00	Millbury St. Sch-Activities Transport.	160	600	600	600	600	0.00%	0	-	-	-
2440	40	505	00	Transportation for grade six step-up day	2,160	2,500	2,500	2,500	2,500	0.00%	0	-	-	-
2440	40	505	00	GHS-Activities Transport	2,320	3,600	3,600	3,600	3,600	0.00%	0	-	-	-
2440	40	505	00	Local field trip transportation	382,829	321,475	321,475	321,475	341,317	6.17%	19,842	4.00	4.00	-
2710	10	305	00	GHS-Guidance/Sal. Prof.	0	0	73,274	73,274	77,444	5.69%	4,171	1.00	1.00	-
2710	10	305	00	Salaries budgeted for increase of 2% plus steps and lane increases	30,125	37,943	37,943	37,943	38,702	2.00%	759	1.00	1.00	-
2710	30	505	00	GHS-Guidance/Sal. Prof.	2,370	3,400	3,400	3,400	3,400	0.00%	0	-	-	-
2710	50	305	00	Salaries budgeted for increase of 2% plus steps and lane increases	4,057	3,600	3,600	3,600	3,600	0.00%	0	-	-	-
2710	50	505	00	Student agencies, lany and early dismissal books, door magnets, postage-paid envelopes	630	1,000	1,000	1,000	1,000	0.00%	0	-	-	-
2710	60	505	00	Naviance, office supplies	420,011	367,419	440,692	440,692	465,464	5.62%	24,771	6.00	6.00	-
2710	60	505	00	GHS-Guidance/Dues & Trav.	77,037	78,158	78,158	78,158	61,214	-21.68%	-16,944	1.00	1.00	-
2800	10	25	90	NGE-Psychologist/Sal. Prof.										
				Salaries budgeted for increase of 2% plus steps and lane increases										

PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	FY19 Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE
				Expenditures										
2800	10	50	90	SGE-Psychologist/Sal. Prof.	64,037	66,816	66,816	66,816	72,034	7.81%	5,219	1.00	1.00	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
2800	10	200	90	Millbury St-Psychologist/Sal. Prof.	83,237	82,430	82,430	82,430	85,559	3.80%	3,130	1.00	1.00	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
2800	10	300	90	North St-Psychologist/Sal. Prof.	51,206	44,227	44,227	44,227	47,939	8.39%	3,713	0.75	0.75	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
2800	10	305	90	GMS-Psychologist/Sal. Prof.	52,545	73,794	73,794	73,794	91,821	24.43%	18,027	1.20	1.20	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
2800	10	505	90	GHS-Psychologist/Sal. Prof.	33,352	55,656	55,656	55,656	60,112	8.01%	4,456	0.75	0.75	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
2800 Total					361,414	401,080	401,080	401,080	418,680	0.00%	17,600	5.70	5.70	-
2801	40	110	90	Psychological Services/Eval.	10,950	10,000	10,000	10,000	10,000	0.00%	0	-	-	-
				Outside psychological evaluations for students										
2801 Total					10,950	10,000	10,000	10,000	10,000	0.00%	0	-	-	-
2000 - instruction					24,726,745	25,510,414	25,499,107	25,534,302	26,841,507	5.22%	1,330,930	426.35	438.70	12.35
3200	20	25	00	NGE-Nurse Salary	69,066	70,884	70,884	70,884	74,561	5.19%	3,677	1.00	1.00	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
3200	20	50	00	SGE-Nurse Salary	73,009	74,737	74,737	74,737	105,959	41.77%	31,221	1.00	1.50	0.50
				Salaries budgeted for increase of 2% plus steps and lane increases, increase .5 nurse for intensive special needs classroom										
3200	20	200	00	Millbury St. Sch-Nurse Salary	99,429	100,369	100,369	100,369	108,483	8.08%	8,114	1.50	1.50	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
3200	20	300	00	North St. Sch-Nurse Salary	129,418	123,169	123,169	123,169	151,961	23.38%	28,792	2.00	2.10	0.10
				Salaries budgeted for increase of 2% plus steps and lane increases, increase .1 nurse in FY19 budget to accommodate intensive needs IEPs										
3200	20	305	00	GMS-Nurse Salary	71,666	70,884	70,884	70,884	77,266	9.00%	6,382	1.00	1.00	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
3200	20	505	00	GHS Nurse Salaries	103,895	102,914	102,914	102,914	119,957	16.56%	17,043	1.50	1.50	-
				Salaries budgeted for increase of 2% plus steps and lane increases										
3200	25	110	00	Substitute Nurses	28,119	14,900	14,900	14,900	14,900	0.00%	0	-	-	-
				Certified substitute nursing costs										
3200	40	110	00	Contracted Nurse Services	7,776	11,350	11,350	11,350	8,000	-29.52%	-3,350	-	-	-
				Supervising physician annual fee										
3200	40	110	90	Contracted Nurse Services	0	0	0	0	0	0.00%	0	-	-	-
				Unused line										
3200	50	110	00	Nurse Supplies	14,293	13,500	13,500	13,500	13,500	0.00%	0	-	-	-
				All district nursing supplies for care of students, maintenance and replacement of AED units, Narcan										
3200	60	110	00	Nurse Dues/Memberships	2,358	2,500	2,500	2,500	2,500	0.00%	0	-	-	-
				Conference fees for school nurses to attend Northeastern University School Health Academy										
3200 Total					599,030	585,207	585,207	585,207	677,087	15.70%	91,880	8.00	8.60	0.60
3300	40	110	00	Transport/Reg. Day	1,008,364	1,000,000	995,000	995,000	1,075,000	8.04%	80,000	-	-	-
				Contractual general busing services										
3300	40	110	40	Transport/Software	0	4,200	4,200	4,200	0	-100.00%	-4,200	-	-	-
				Route development through contract										
3300	41	110	90	Transport/in-Town SPED	283,332	257,583	257,583	150,000	158,727	-38.38%	-98,856	-	-	-
				Grafton-based special education transportation										
3300	42	110	90	Transport/Out-of-Town SPED	313,709	387,519	387,519	570,000	746,148	93.32%	361,629	-	-	-
				Transportation services for students attending out-of-district placements										

PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual Expenditures	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	FY19 Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE
3300	44	110	0	In District Private School Transportation	0	0	0	46,250	66,600	0.00%	66,600			
3300	45	110	00	Bus dedicated to Touchstone Community School at \$370/day	0	0	0	0	0	0.00%	0			
3300	46	110	0	Transport/Late Bus	0	0	0	0	0	0.00%	0			
3300	46	110	0	No late buses offered	0	0	0	0	0	0.00%	0			
3300	46	110	0	McKinney Vento Transportation	0	0	5,000	5,000	5,000	0.00%	0			
3300	46	110	0	Transportation services for homeless students	0	0	0	0	0	0.00%	0			
3300	Total				1,605,405	1,649,302	1,649,302	1,770,450	2,054,475	24.57%	405,173	-	-	-
3400	10	110	00	Food Service Salaries	0	0	0	0	0	0.00%	0			
3400	40	110	00	Contracted through Whitsons	0	0	0	0	0	0.00%	0			
3400	40	110	00	School Lunch Program	0	0	0	0	0	0.00%	0			
3400	50	110	00	Contracted through Whitsons	3,355	10,000	10,000	10,000	4,800	-52.00%	-5,200			
3400	50	110	00	Food & Supplies	3,355	10,000	10,000	10,000	4,800	-52.00%	-5,200			
3400	Total			Food products offered outside of service contract, eco-friendly trays	3,355	10,000	10,000	10,000	4,800	-52.00%	-5,200			
3510	10	505	00	GHS-Athletics/Salary	222,993	230,370	216,366	216,366	133,264	-38.41%	-83,121	1.40	1.50	0.10
3510	10	305	00	Salaries budgeted for increase of 2%	0	0	13,984	13,984	13,984	0.00%	0			
3510	10	305	00	GMS-Athletics/Salary	0	0	13,984	13,984	13,984	0.00%	0			
3510	40	505	00	Salaries budgeted for increase of 2%	0	0	69,375	69,375	69,375	0.00%	0			
3510	40	505	00	GHS-Athletics/Cntr. Sal.	161,077	175,375	69,375	69,375	69,375	0.00%	0			
3510	43	505	0	Game officials, clock operators, athletic transportation	0	0	106,000	106,000	111,000	0.00%	5,000			
3510	43	505	0	Athletic Transportation	0	0	106,000	106,000	111,000	0.00%	5,000			
3510	50	505	00	Transportation for athletic teams to away games, ice rink time for hockey, pool rental for swimming team	30,807	45,613	45,613	45,613	45,613	0.00%	0			
3510	50	505	00	GHS-Athletics/Supplies	3,811	3,500	3,500	3,500	3,500	0.00%	0			
3510	60	505	00	Uniforms, athletic equipment	3,811	3,500	3,500	3,500	3,500	0.00%	0			
3510	60	505	00	GHS-Athletics/Dues & Travel	410,887	454,858	454,858	454,858	376,736	-17.17%	-78,121	1.40	1.50	0.10
3510	Total			SWCL dues, District E dues, MIAA dues, other sport association dues	410,887	454,858	454,858	454,858	376,736	-17.17%	-78,121	1.40	1.50	0.10
3520	10	110	00	Districtwide - Activities/Salary	0	2,000	6,096	6,096	8,267	35.61%	2,171			
3520	10	110	00	Stipends for clubs and intramurals	0	0	3,002	3,002	3,002	0.00%	0			
3520	10	25	00	NGES-Activities/Salary	0	0	3,002	3,002	3,002	0.00%	0			
3520	10	25	00	Stipends for clubs and intramurals	0	0	3,002	3,002	3,002	0.00%	0			
3520	10	50	00	NGES-Activities/Salary	0	0	3,002	3,002	3,002	0.00%	0			
3520	10	50	00	Stipends for clubs and intramurals	0	0	3,002	3,002	3,002	0.00%	0			
3520	10	200	00	Millbury St. Sch.-Activities/Salary	10,271	9,908	11,344	11,344	11,344	0.00%	0			
3520	10	200	00	Stipends for clubs and intramurals	9,887	9,408	11,344	11,344	11,344	0.00%	0			
3520	10	300	00	North St. Sch.-Activities/Salary	24,799	31,707	21,002	21,002	21,002	0.00%	0			
3520	10	300	00	Stipends for clubs and intramurals	35,506	34,667	31,900	31,900	31,900	0.00%	0			
3520	10	305	00	GMS-Activities/Salary	0	0	0	0	0	0.00%	0			
3520	10	305	00	Stipends for clubs and intramurals	0	0	0	0	0	0.00%	0			
3520	10	505	00	GHS-Activities/Salary	0	0	0	0	0	0.00%	0			
3520	10	505	00	Stipends for clubs and intramurals	0	0	0	0	0	0.00%	0			
3520	50	200	00	MSE-Activities/Supplies	0	0	0	0	0	0.00%	0			
3520	50	305	00	Unused line	3,431	1,200	1,200	1,200	1,200	0.00%	0			
3520	50	305	00	GMS-Activities/Supplies	1,296	2,400	2,400	2,400	3,800	58.33%	1,400			
3520	50	505	90	Computer class supplies, e.g. headsets, computer programs, Sphero Robots and accompanying supplies \$1,200 and more.	1,296	2,400	2,400	2,400	3,800	58.33%	1,400			
3520	50	505	90	GHS-School to Work										

PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual Expenditures	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	FY19 Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE
				YMCA membership and field trip costs for 18-22 program, field trip costs										
3520	50	505	00	GHS-Activities/Supplies	1,577	3,900	3,900	3,900	2,100	-46.15%	-1,800	-	-	-
				Cost for student events outside of school including STEM Summit										
3520	60	505	00	GHS-Activities/Dues & Travel	4,405	6,000	6,000	6,000	4,400	-26.67%	-1,600	-	-	-
				NEASC dues and other association dues										
3520	Total				91,171	101,190	101,190	101,190	101,361	0.17%	171	-	-	-
3600	20	505	00	School Resource Officer	0	0	0	0	43,000	0.00%	43,000	-	1.00	1.00
				Three-year grant ending, \$9,000 remaining will be										
3600	Total				0	0	0	0	43,000	0.00%	43,000	-	1.00	1.00
3000	-	Student Services			2,717,648	2,800,556	2,800,556	2,921,705	3,257,459	16.31%	456,902	9.40	11.10	1.70
4110	20	110	00	Director Bldgs/Gmnds	79,608	75,000	75,000	76,500	78,030	4.04%	3,030	1.00	1.00	-
				Salaries budgeted for increase of 2.0%										
4110	30	25	00	NGE-Custodial Salaries	87,983	87,167	87,167	87,167	89,731	2.94%	2,565	2.00	2.00	-
				Salaries budgeted for increase of 2.5%										
4110	30	50	00	SGE-Custodial Salaries	83,376	87,617	87,617	87,617	88,246	0.72%	629	2.00	2.00	-
				Salaries budgeted for increase of 2.5%										
4110	30	110	00	CO-Custodial Salaries	39,576	7,000	7,000	7,000	7,000	0.00%	0	-	-	-
				Salaries budgeted for increase of 2.5%										
4110	30	200	00	Millbury St. Sch-Custodial Salaries	149,215	150,385	150,385	150,385	153,510	2.08%	3,125	3.50	3.50	-
				Salaries budgeted for increase of 2.5%										
4110	30	300	00	North St. Sch-Custodial Salaries	146,519	150,135	150,135	150,135	153,510	2.25%	3,375	3.50	3.50	-
				Salaries budgeted for increase of 2.5%										
4110	30	305	00	GMS-Custodial Salaries	167,382	170,375	170,375	170,375	155,610	-8.67%	-14,765	4.00	3.50	(0.50)
				Salaries budgeted for increase of 2.5%, reduction of .5 position in FY19 budget										
4110	30	505	00	GHS-Custodial Salaries	251,437	252,293	252,293	252,293	238,960	-5.28%	-13,333	6.00	5.50	(0.50)
				Salaries budgeted for increase of 2.5%, reduction of .5 position in FY19 budget										
4110	35	25	00	NGE-Custodial Sub & Overtime	1,514	5,000	5,000	5,000	5,000	0.00%	0	-	-	-
				As-needed personnel costs										
4110	35	50	00	SGE-Custodial Sub & Overtime	3,618	5,000	5,000	5,000	5,000	0.00%	0	-	-	-
				As-needed personnel costs										
4110	35	110	00	District-Custodial Sub & Overtime	0	40,489	40,489	30,489	43,014	6.24%	2,525	1.00	1.00	-
				As-needed personnel costs										
4110	35	200	00	Millbury St.-Custodial Sub & Overtime	4,680	4,000	4,000	4,000	4,000	0.00%	0	-	-	-
				As-needed personnel costs										
4110	35	300	00	North St.-Custodial Sub & Overtime	2,785	5,000	5,000	5,000	5,000	0.00%	0	-	-	-
				As-needed personnel costs										
4110	35	305	00	GMS-Custodial Sub & OT	2,454	4,000	4,000	4,000	4,000	0.00%	0	-	-	-
				As-needed personnel costs										
4110	35	505	00	GHS-Custodial Sub & Overtime	10,572	5,000	5,000	5,000	5,000	0.00%	0	-	-	-
				As-needed personnel costs										
4110	50	25	00	NGE-Custodial Supplies	10,373	9,000	9,000	9,000	9,000	0.00%	0	-	-	-
				Cleaning products - district-wide purchasing										
4110	50	50	00	SGE-Custodial Supplies	10,097	9,000	9,000	9,000	9,000	0.00%	0	-	-	-
				Cleaning products - district-wide purchasing										
4110	50	110	00	District Custodial Supplies	5,126	16,000	16,000	16,000	16,000	0.00%	0	-	-	-
				Cleaning products - district-wide purchasing										
4110	50	200	00	Millbury St. Sch.-Custodial Supplies	17,713	11,000	11,000	11,000	11,000	0.00%	0	-	-	-

PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual Expenditures	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	FY19 Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE
				Cleaning products - district-wide purchasing										
4110	50	300	00	North Street Sch.-Custodial Supplies	15,324	11,000	11,000	11,000	11,000	0.00%	0	-	-	-
				Cleaning products - district-wide purchasing										
4110	50	305	00	GMS-Custodial Supplies	14,514	11,000	11,000	11,000	11,000	0.00%	0	-	-	-
				Cleaning products - district-wide purchasing										
4110	50	505	00	GHS-Custodial Supplies	33,780	18,000	18,000	18,000	18,000	0.00%	0	-	-	-
				Cleaning products - district-wide purchasing										
4110	60	110	00	District Cust. Dues & Travel	1,981	2,000	2,000	2,000	2,000	0.00%	0	-	-	-
				Mileage for shared custodians										
4110	Total				1,139,727	1,135,461	1,135,461	1,125,981	1,122,611	-1.13%	-12,850	23.00	22.00	(1.00)
4131	40	305	00	GMS-Electricity	27,321	24,000	24,000	24,000	24,000	0.00%	0	-	-	-
				Assuming no rate increase for FY19										
4131	40	300	00	North St. Sch.-Electricity	28,437	20,500	20,500	20,500	24,000	17.07%	3,500	-	-	-
				Assuming no rate increase for FY19, increase to reflect actual spending										
4131	40	25	00	NGE-Electricity	61,764	47,000	47,000	47,000	55,000	17.02%	8,000	-	-	-
				Assuming no rate increase for FY19, increase to reflect actual spending										
4131	40	50	00	SGE-Electricity	49,983	40,000	40,000	40,000	40,000	0.00%	0	-	-	-
				Assuming no rate increase for FY19										
4131	40	110	00	District Electricity	1,078	1,600	1,600	1,600	1,600	0.00%	0	-	-	-
				Assuming no rate increase for FY19										
4131	40	200	00	Milbury St. Sch.-Electricity	94,738	45,000	45,000	45,000	55,000	22.22%	10,000	-	-	-
				Assuming no rate increase for FY19, increase to reflect actual spending										
4131	40	505	00	GHS-Electricity	232,981	180,000	180,000	180,000	200,000	11.11%	20,000	-	-	-
				Assuming no rate increase for FY19, increase to reflect actual spending										
4131	Total				496,304	358,100	358,100	358,100	399,600	11.59%	41,500	-	-	-
4132	40	305	00	GMS-Telephone	1,588	2,000	2,000	2,000	2,000	0.00%	0	-	-	-
				Assuming no rate increase for FY19										
4132	40	300	00	North St. Sch.-Telephone	530	600	600	600	600	0.00%	0	-	-	-
				Assuming no rate increase for FY19										
4132	40	25	00	NGE-Telephone	417	400	400	400	400	0.00%	0	-	-	-
				Assuming no rate increase for FY19										
4132	40	50	00	SGE-Telephone	1,417	1,000	1,000	1,000	1,000	0.00%	0	-	-	-
				Assuming no rate increase for FY19										
4132	40	110	00	District Telephone	17,116	20,000	14,000	20,000	14,000	0.00%	0	-	-	-
				Assuming no rate increase for FY19										
4132	40	200	00	Milbury St. Sch.-Telephone	1,543	2,500	2,500	2,500	2,500	0.00%	0	-	-	-
				Assuming no rate increase for FY19										
4132	40	505	00	GHS-Telephone	0	0	6,000	0	6,000	0.00%	0	-	-	-
				Assuming no rate increase for FY19, GHS has been funded out to the above 110 budget line for many years										
4132	Total				22,610	26,500	26,500	26,500	26,500	0.00%	0	-	-	-
4133	40	305	00	GMS-Water	1,953	2,500	2,500	2,500	2,500	0.00%	0	-	-	-
				Assuming no rate increase for FY19										
4133	40	300	00	North St. Sch.-Water	3,635	4,000	4,000	4,000	4,000	0.00%	0	-	-	-
				Assuming no rate increase for FY19										
4133	40	50	00	SGE-Water	588	4,000	4,000	4,000	4,000	0.00%	0	-	-	-
				Assuming no rate increase for FY19										

PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual Expenditures	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	FY19 Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE	
4133	40	200	00	Millbury Street Sch.-Water	4,255	3,000	3,000	3,000	3,000	0.00%	0	-	-	-	
				Assuming no rate increase for FY19											
4133	40	505	00	GHS-Water	4,162	4,000	4,000	4,000	4,000	0.00%	0	-	-	-	
				Assuming no rate increase for FY19											
4133 Total					14,592	17,500	17,500	17,500	17,500	0.00%	0	-	-	-	
4134	40	025	00	NGE-Gas	14,179	13,000	13,000	13,000	17,000	30.77%	4,000	-	-	-	
				Assuming no rate increase for FY19											
4134	40	50	00	SGE-Gas	20,183	36,000	36,000	36,000	31,000	-13.89%	-5,000	-	-	-	
				Assuming no rate increase for FY19											
4134	40	110	00	District-Gas	3,908	3,000	3,000	3,000	3,500	16.67%	500	-	-	-	
				Assuming no rate increase for FY19											
4134	40	200	00	Millbury St. Sch.-Gas	28,109	45,000	45,000	45,000	42,000	-6.67%	-3,000	-	-	-	
				Assuming no rate increase for FY19											
4134	40	300	00	North St. Sch.-Gas	30,841	30,000	30,000	30,000	35,000	16.67%	5,000	-	-	-	
				Assuming no rate increase for FY19											
4134	40	305	00	GMS-Gas	41,415	31,500	31,500	31,500	38,000	20.63%	6,500	-	-	-	
				Assuming no rate increase for FY19											
4134	40	505	00	GHS-Gas	59,287	80,000	80,000	80,000	71,000	-11.25%	-9,000	-	-	-	
				Assuming no rate increase for FY19											
4134 Total					197,722	238,500	238,500	238,500	237,500	-0.42%	-1,000	-	-	-	
4210	40	25	00	NGE-Maint. Grounds	2,520	1,000	1,000	1,000	1,000	0.00%	0	-	-	-	
				Plantings, playground mulch, sprinkler repairs											
4210	40	50	00	SGE-Maint. Grounds	3,966	5,000	5,000	5,000	5,000	0.00%	0	-	-	-	
				Plantings, playground mulch											
4210	40	110	00	District Maint. Grounds	0	5,000	5,000	5,000	5,000	0.00%	0	-	-	-	
				Plantings, district mulch											
4210	40	200	00	GES-Maint. Grounds	3,990	3,500	3,500	3,500	3,500	0.00%	0	-	-	-	
				Plantings, playground mulch, sprinkler repairs											
4210	40	300	00	North Street Sch.-Maint. Grounds	3,840	5,000	5,000	5,000	5,000	0.00%	0	-	-	-	
				Plantings, playground mulch, sprinkler repairs											
4210	40	305	00	GMS-Maint. Grounds	0	500	500	500	500	0.00%	0	-	-	-	
				Plantings											
4210	40	505	00	GHS-Maint. Grounds	3,750	18,500	18,500	18,500	18,500	0.00%	0	-	-	-	
				Plantings, sprinkler repairs, field upgrades and repairs											
4210 Total					18,066	38,500	38,500	38,500	38,500	0.00%	0	-	-	-	
4220	30	110	00	Maintenance Salary-Inside	129,911	130,559	130,559	130,559	128,284	-1.74%	-2,275	2.60	2.60	-	-
				Salaries budgeted for increase of 2%											
4220	35	110	00	Maint. Sub & Overtime	41	20,000	20,000	20,000	20,000	0.00%	0	-	-	-	-
				As-needed personnel costs											
4220	40	25	00	NGE-Maint. Of Buildings	32,589	38,000	38,000	38,000	38,000	0.00%	0	-	-	-	-
				Contracted maintenance repairs											
4220	40	50	00	SGE-Maint. Of Buildings	41,931	38,000	38,000	38,000	38,000	0.00%	0	-	-	-	-
				Contracted maintenance repairs											
4220	40	110	00	District-Maint. Of Buildings	59,312	90,000	90,000	90,000	90,000	0.00%	0	-	-	-	-
				Contracted maintenance repairs											
4220	40	200	00	Millbury St. Sch.-Maint. Of Buildings	66,675	48,000	48,000	48,000	48,000	0.00%	0	-	-	-	-

PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual Expenditures	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	FY19 Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE
				Contracted maintenance repairs										
4220	40	300	00	North St. Sch.-Maint. Of Buildings	51,497	54,000	54,000	54,000	54,000	0.00%	0	-	-	-
				Contracted maintenance repairs										
4220	40	305	00	GMS-Maint. Of Buildings	99,356	65,000	65,000	65,000	65,000	0.00%	0	-	-	-
				Contracted maintenance repairs										
4220	40	505	00	GHS-Maint. Of Buildings	94,306	95,000	95,000	95,000	95,000	0.00%	0	-	-	-
				Contracted maintenance repairs										
4220	50	25	00	NGE-Maint. Supplies	2,326	8,000	8,000	8,000	8,000	0.00%	0	-	-	-
				Maintenance supplies for in-district repairs										
4220	50	50	00	SGE-Maint. Supplies	7,178	8,000	8,000	8,000	8,000	0.00%	0	-	-	-
				Maintenance supplies for in-district repairs										
4220	50	110	00	District-Maint. Supplies	33,664	20,000	20,000	20,000	20,000	0.00%	0	-	-	-
				Maintenance supplies for in house repairs										
4220	50	200	00	Milbury St. Sch.-Maint. Supplies	5,027	7,000	7,000	7,000	7,000	0.00%	0	-	-	-
				Maintenance supplies for in-district repairs										
4220	50	300	00	North St. Sch.-Maint. Supplies	2,908	7,000	7,000	7,000	7,000	0.00%	0	-	-	-
				Maintenance supplies for in-district repairs										
4220	50	305	00	GMS-Maint. Supplies	3,954	12,000	12,000	12,000	12,000	0.00%	0	-	-	-
				Maintenance supplies for in-district repairs										
4220	50	505	00	GHS- Maint. Supplies	16,193	15,000	15,000	15,000	15,000	0.00%	0	-	-	-
				Maintenance supplies for in-district repairs										
4220 Total					648,668	655,559	655,559	655,559	653,284	-0.35%	-2,275	2.60	2.60	-
4225	50	25	00	NGES-Security System	480	1,000	1,000	1,000	1,000	0.00%	0	-	-	-
				Fire and security monitoring, any upgrades to security										
4225	50	50	00	SGES-Security System	843	1,000	1,000	1,000	1,000	0.00%	0	-	-	-
				Fire and security monitoring, any upgrades to security										
4225	50	110	00	All district-Security System	0	8,200	8,200	8,200	8,200	0.00%	0	-	-	-
				Fire and security monitoring, any upgrades to security										
4225	50	200	00	Milbury St. Sch.-Security System	976	2,400	2,400	2,400	2,400	0.00%	0	-	-	-
				Fire and security monitoring, any upgrades to security										
4225	50	300	00	North St. Sch.-Security System	1,087	2,400	2,400	2,400	2,400	0.00%	0	-	-	-
				Fire and security monitoring, any upgrades to security										
4225	50	305	00	GMS-Security System	1,551	2,400	2,400	2,400	2,400	0.00%	0	-	-	-
				Fire and security monitoring, any upgrades to security										
4225	50	505	00	GHS-Security System	962	3,000	3,000	3,000	3,000	0.00%	0	-	-	-
				Fire and security monitoring, any upgrades to security										
4225 Total					5,899	20,400	20,400	20,400	20,400	0.00%	0	-	-	-
4230	40	25	00	NGE-Maintenance of Equipment	9,290	16,000	16,000	16,000	16,000	0.00%	0	-	-	-
				Mechanical contracts										
4230	40	50	00	SGE-Maintenance of Equipment	19,927	24,000	24,000	24,000	24,000	0.00%	0	-	-	-
				Mechanical contracts										
4230	40	110	00	SGE-Maintenance of Equipment	37,303	35,000	35,000	35,000	35,000	0.00%	0	-	-	-
				Mechanical contracts										
4230	40	110	90	SPED- Maintenance of Equipment	7,902	7,400	7,400	7,400	7,400	0.00%	0	-	-	-
				Renewal of hearing equipment maintenance agreements, repair of vision equipment, student-specific equipment needs										
4230	40	200	00	Milbury St. Sch.- Maintenance of Equipment	64,965	35,000	35,000	35,000	35,000	0.00%	0	-	-	-
				Mechanical contracts										

PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual Expenditures	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	FY19 Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE
4230	40	300	00	North St. Sch.-Maintenance of Equipment Mechanical contracts	4,613	26,000	26,000	26,000	26,000	0.00%	0	-	-	-
4230	40	305	00	GMS-Maintenance of Equipment Mechanical contracts	19,243	30,000	30,000	30,000	30,000	0.00%	0	-	-	-
4230	40	505	00	GHS - Maintenance of Equipment Mechanical contracts	22,985	30,000	30,000	30,000	30,000	0.00%	0	-	-	-
4230	Total				186,228	203,400	203,400	203,400	203,400	0.00%	0	-	-	-
4240	50	0110	00	Motor Vehicles Vehicle maintenance	17,415	12,000	12,000	12,000	12,000	0.00%	0	-	-	-
4240	Total				17,415	12,000	12,000	12,000	12,000	0.00%	0	-	-	-
4300	40	25	00	NGE-Extraordinary Maintenance Unused line	0	0	0	0	0	0.00%	0	-	-	-
4300	40	50	00	SGE-Extraordinary Maintenance Unused line	0	0	0	0	0	0.00%	0	-	-	-
4300	40	110	00	District - Extraordinary Maintenance Unused line	6,224	0	0	0	0	0.00%	0	-	-	-
4300	40	200	00	Millbury St. Sch. - Extraordinary Maintenance Unused line	0	0	0	0	0	0.00%	0	-	-	-
4300	40	300	00	North St. Sch. - Extraordinary Maintenance Unused line	0	0	0	0	0	0.00%	0	-	-	-
4300	40	305	00	GMS - Extraordinary Maintenance Unused line	0	0	0	0	0	0.00%	0	-	-	-
4300	40	505	00	GHS - Extraordinary Maintenance Unused line	0	0	0	0	0	0.00%	0	-	-	-
4300	Total				6,224	0	0	0	0	0.00%	0	-	-	-
4000 - Maintenance					2,761,664	2,705,920	2,705,920	2,697,420	2,731,295	0.94%	25,375	25.60	24.60	(1.00)
5150	10	110	00	Retirement-SLBB Teacher retirement payout per contract, estimating 3 retirements in FY19	55,385	45,000	45,000	45,000	45,000	0.00%	0	-	-	-
5150	Total				55,385	45,000	45,000	45,000	45,000	0.00%	0	-	-	-
5200	40	0110	00	Insurance-Athletic Student athletic accident insurance annual premium	3,500	4,120	4,120	4,120	4,120	0.00%	0	-	-	-
5200	Total				3,500	4,120	4,120	4,120	4,120	0.00%	0	-	-	-
5500	40	110	90	Medicaid Claims Processing	0	0	0	0	0	0.00%	0	-	-	-
5500	Total				0	0	0	0	0	0.00%	0	-	-	-
5000 - Insurance					58,885	49,120	49,120	49,120	49,120	0.00%	0	-	-	-
6200	40	0110	00	Civic Activities Interpreting services and translation for hearing impaired parents and non-English speaking parents/guardians	33,630	26,500	26,500	26,500	26,500	0.00%	0	-	-	-
6200	Total				33,630	26,500	26,500	26,500	26,500	0.00%	0	-	-	-
6900	40	110	90	Transport/Non-Public Schools	0	0	0	0	0	0.00%	0	-	-	-
6900	Total				0	0	0	0	0	0.00%	0	-	-	-
6000 - Community Services					33,630	26,500	26,500	26,500	26,500	0.00%	0	-	-	-

PROPOSED OPERATING BUDGET FY19

FC	OB	LOC	DP	Description	FY17 Actual Expenditures	FY18 APPROVED Operating Budget as of June 2017	FY18 Operating Budget as of Feb 2018	FY18 Actual Projected	FY19 Operating Budget as of Feb 2018	% Change FY18-FY19	\$ Difference FY18-FY19	FY18 FTE	FY19 FTE	DIFF FTE
7500	40	0110	00	Lease Maintenance-Truck	0	0	0	0	0	0.00%	0	-	-	-
7500	Total				0	0	0	0	0	0.00%	0	-	-	-
7000	-	Lease			0	0	0	0	0	0.00%	0	-	-	-
9100	80	0110	00	Tuition-Occup. Day	0	17,500	17,500	17,500	18,076	3.29%	576	-	-	-
				Tuition to Norfolk Ag. School for students within Grafton										
9100	80	0110	90	SPED-MA Public School Tuition	36,900	36,151	36,151	24,400	0	-100.00%	-36,151	-	-	-
				Tuition for special education students attending public special education programs										
9100	Total				36,900	53,651	53,651	41,900	18,076	-66.31%	-35,575	-	-	-
9300	80	0110	90	SPED-Private School Tuition**	488,492	733,690	733,690	809,467	865,296	17.94%	131,606	-	-	-
				Tuition for special education students attending private special education programs										
9300	Total				488,492	733,690	733,690	809,467	865,296	17.94%	131,606	-	-	-
9400	80	0110	90	SPED-Collaborative	415,631	444,915	444,915	323,159	378,523	-14.92%	-66,392	-	-	-
				Tuition for special education students attending collaborative special education programs										
9400	Total				415,631	444,915	444,915	323,159	378,523	-14.92%	-66,392	-	-	-
9000	-	Special Education			941,023	1,232,256	1,232,256	1,174,526	1,261,895	2.41%	29,639	-	-	-
Grand Total					32,109,814	33,261,500	33,261,500	33,426,613	35,006,960	5.25%	1,745,460	489.85	481.40	11.55

Revolving Accounts

Revenue collected from transportation and parking fees, along with other revenue received by the school district, is placed into revolving accounts. These revolving accounts are established in accordance with Massachusetts State Law. These revolving accounts are used to pay expenses directly related to the services for which fees were collected and the purposes allowed under state law.

Below is a list of the central revolving funds utilized by the Grafton Public Schools. The source of monies derived and expenditure purposes are also provided.

Transportation (Bus Fees)

G.L. Ch. 71

Source: Busing fees collected for students grades 7-12

Expenditure Purpose: To offset the cost of providing bus transportation to students

Transportation (Parking Fees)

G.L. Ch. 71

Source: Parking fees collected

Expenditure Purpose: To offset the cost related to students parking on school grounds.

Includes maintenance and repair of parking lot, snow removal, lighting

Early Childhood/Preschool

G.L. Ch. 71B

Source: Preschool tuitions

Expenditure purpose: To offset the costs related to integrated preschool programming

Circuit Breaker

G.L. Ch. 71B

Source: State reimbursement annually provides for a partial compensation of costs associated with special education services

Expenditure Purpose: To offset costs related to special education programming

School Choice

G.L. Ch. 76

Source: State reimbursement provided for non-resident students attending schools in Grafton

Expenditure Purpose: Educational expenses including salaries and instructional supplies

The following pages provide a historical breakdown of each revolving account from fiscal year 2013-2014 along with projections for 2018-2019.

Transportation Bus Fees (Acct 222)
Financial Analysis FY14-FY19

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2013-2014	\$117,460	\$137,599	-\$20,139	\$140,833	\$117,460		\$137,599	\$120,694
2014-2015	\$135,855	\$163,672	-\$27,817	\$120,694	\$135,855		\$163,672	\$92,877
2015-2016	\$212,600	\$158,204	\$54,397	\$92,877	\$212,600		\$158,204	\$147,274
2016-2017	\$91,670	\$135,557	-\$43,887	\$147,274	\$91,670		\$135,557	\$103,387
2017-2018	\$140,000	\$160,000	-\$20,000	\$103,387	\$140,000		\$160,000	\$83,387
2018-2019	\$140,000	\$160,000	-\$20,000	\$83,387	\$140,000		\$160,000	\$63,387

Summary: Fees are charged to all students taking the regular education bus transportation in grades 7-12. The state mandates that school district transport students from grades K-6 who lives more than 2 miles from school. If schools elect to transport students inside 2 miles and in grades 7-12, the district is allowed to charge a fee.

Revenue Detail: Revenue is derived from fees of charged for bus transportation. The fees are \$200 per student with a family cap of \$400. In FY18, we have 867 riders. Grafton has 4 tiers of busing with 17 buses used daily at a cost of \$369 per day. For the 2016-2017 school year, we made the bus pass fee deadline June 15th instead of the traditional July 15th so we got a large majority of payments in the 2015-2016 fiscal year which ended June 30, 2016. For the 2017-2018 school year, we went back to late July payment due date, and we didn't collect much revenue in June and that is why the 2016-17 school year had little revenue reported. Overall, the average revenue per year is expected to be around \$140,000 in 2017-2018 and in future years. For the 2017-2018 school year, we have 847 bus passes distributed with a total revenue of \$143,123. Overall we average around \$170 per child after factoring in free/reduced students getting the fee waived and families of more than two only pay for the first two children.

Planned Spending Detail: In FY18, regular education busing will cost approximately \$1,150,676 and this account is planned to cover \$160,000 of those costs. If we continue to use \$160,000, this account would have an estimated \$63,387 remaining at the end of FY19.

High School Parking Fees (Acct 223)

Financial Analysis FY14-FY19

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2013-2014	\$22,150	\$20,000	\$2,150	\$27,178	\$22,150	\$20,000		\$29,328
2014-2015	\$23,800	\$1,314	\$22,486	\$29,328	\$23,800	\$705	\$609	\$51,814
2015-2016	\$20,800	\$20,026	\$774	\$51,814	\$20,800	\$19,467	\$559	\$52,588
2016-2017	\$23,630	\$79,953	-\$56,323	\$52,588	\$23,630	\$21,139	\$58,814	-\$3,735
2017-2018	\$25,000	\$20,600	\$4,400	-\$3,735	\$25,000	\$20,000	\$600	\$665
2018-2019	\$25,000	\$20,600	\$4,400	\$665	\$25,000	\$20,000	\$600	\$5,065

Summary: Fees are charged to all students taking the regular education bus transportation in grades 7-12. The state mandates that school district transport students from grades K-6 who lives more than 2 miles from school. If schools elect to transport students inside 2 miles and in grades 7-12, the district is allowed to charge a fee.

Revenue Detail: Revenue is derived from fees of charged for bus transportation. The fees are \$200 per vehicle. In FY18, we have approximately 150 parking passes issued and we are expected approximately \$25,000 in revenue.

Planned Spending Detail: In FY17, we purchased a truck with a plow from this account. In FY18 and FY19, we plan to spend the majority on offsetting part of one of our maintenance staff's salary.

Early Childhood/Preschool (Acct 327)

Financial Analysis FY14-FY19

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Revenue	Salaries	Expenses	Ending Balance
2013-2014	\$129,358	\$177,353	-\$47,995	\$145,012	\$129,358	\$133,663	\$43,690	\$97,016
2014-2015	\$157,815	\$172,523	-\$14,708	\$97,016	\$157,815	\$170,175	\$2,347	\$82,309
2015-2016	\$172,470	\$153,336	\$19,134	\$82,309	\$172,470	\$152,520	\$816	\$101,443
2016-2017	\$164,439	\$167,925	-\$3,486	\$101,443	\$164,439	\$167,925	\$0	\$97,956
2017-2018	\$160,000	\$176,000	-\$16,000	\$97,956	\$160,000	\$176,000	\$0	\$81,956
2018-2019	\$160,000	\$179,000	-\$19,000	\$81,956	\$160,000	\$179,000	\$0	\$62,956

Summary: Preschool is required for students with special education IEPs. Grafton runs an integrated preschool which is governed by MA state law with a standard model of 15 students per class. The integrated preschool model usually have a target of 15 students with 7 special needs students and 8 typical students. The typical students are meant to provide model behavior for the special education students and also they pay tuition which provides funding for preschool.

Revenue Detail: Revenue is derived from fees charged to typical students who enroll in our preschool. The district charges \$2500 per year for a half-day preschool class and \$6,000 per year for full day preschool. We have a monthly payment option and a \$250 discount for choosing the one-time payment option.

Planned Spending Detail: This account is usually just spent on salaries. In FY18, two full-time preschool teachers and one behavioral learning assistant will be paid out of this account.

Circuit Breaker (Acct 901)
Financial Analysis FY14-FY20

Fiscal Year	C.B. Revenue	C. B. Expenses	Increase / Decrease	Beginning Balance	Pr Year Rev	C.B. Revenue	C. B. Expenses	Ending Balance	Gen Fund Tuition Expenses	Total Tuition Expenses
FY14	\$307,903	\$364,495	-\$56,592	\$238,908	\$103,284	\$230,925	\$364,495	\$208,622	\$818,009	\$1,182,503
FY15	\$346,831	\$280,557	\$66,274	\$208,622	\$76,978	\$248,721	\$280,557	\$253,764	\$783,378	\$1,063,935
FY16	\$341,531	\$348,224	-\$6,693	\$253,764	\$98,110	\$341,531	\$348,224	\$345,181	\$857,995	\$1,206,219
FY17*	\$695,322	\$662,285	\$33,037	\$345,181		\$695,322	\$662,285	\$378,218	\$941,023	\$1,603,308
FY18**	\$646,938	\$609,000	\$37,938	\$378,218		\$646,938	\$609,000	\$416,156	\$1,232,256	\$1,841,256
FY19**	\$600,000	\$915,265	-\$315,265	\$416,156		\$600,000	\$915,265	\$100,891	\$1,261,895	\$2,177,160
FY20**	\$800,000	\$900,891	-\$100,891	\$100,891		\$800,000	\$900,891	\$0	\$1,376,269	\$2,277,160

* included Extraordinary Relief of \$310,832 in Revenue columns

** FY18 Circuit Breaker expenses and FY19/FY20 revenue and expenses are best estimates as of Feb 2018

Summary: Funds are used to offset out-of-district tuitions. Current year revenue is reimbursement for the previous year's expenses. Districts must spend the current year revenue before then end of the next fiscal year. Grafton budgets to spend the current year revenue in the next fiscal year. In FY18, Grafton expects to receive \$646,938 which is a 65% reimbursement rate of our claim.

Revenue Detail: Revenue is determined by submitting a Circuit Breaker claim which includes special education costs that are above four times the state average per pupil cost. The state had typically reimbursed between 70-75% of those costs but in FY18 the estimate has been given at 65%.

Planned Spending Detail: All funds are spent only on out-of-district tuitions. Funds can only be spent on services that are claimed in the Circuit Breaker claim. The FY19 is going to use extra circuit breaker as a one-time budget offset to limit staffing reductions.

School Choice (Acct 668)

Financial Analysis FY14-FY19

Fiscal Year	Revenue	Expense	Increase / Decrease	Beginning Balance	Pr Year Rev	Revenue	Salaries	Expenses	Ending Balance
2013-2014	\$114,219	\$15,462	\$98,757	\$0		\$100,800	\$15,462		\$85,338
2014-2015	\$191,757	\$47,993	\$143,764	\$85,338	\$13,419	\$191,757	\$47,993		\$242,521
2015-2016	\$323,067	\$255,344	\$67,723	\$242,521		\$323,067	\$166,326	\$89,018	\$310,244
2016-2017	\$383,144	\$390,944	-\$7,800	\$310,244		\$383,144	\$244,190	\$146,754	\$302,444
2017-2018	\$390,000	\$429,000	-\$39,000	\$302,444		\$390,000	\$251,000	\$178,000	\$263,444
2018-2019	\$390,000	\$433,000	-\$43,000	\$263,444		\$390,000	\$255,000	\$178,000	\$220,444

Summary: Grafton elected to start accepting school choice in FY14. School Choice revenue can be used for any purpose related to the operations of the school district. It is recommended to limit use for salaries to approximately 50% of expected revenue and the rest to be used for one-time expenses like construction, classroom supplies, and other district needs.

Revenue Detail: The district allows students to choice in to grades 1-12. The district receives \$5,000 per pupil if they attend the full year and an additional amount if the students require special education services. With the additional money, the district receive approx. \$6,000 per pupil and in FY18 there are 67 school choice students.

Planned Spending Detail: In FY18, the district has 3.5 FTEs paid out of school choice at an estimated cost of \$251,000. The district expects to spend approx \$178,000 on expense which will approximately \$33,000 for iPad lease payment, \$15,000 for the GHS AP Program and other unexpected costs that come out throughout the school year.



TAB 8

Grafton, Massachusetts

FY2019 Long Range Financial Projections

Categories (with assumptions noted)	FY15-Actual	FY16-Actual	FY17-Actual	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Prior Levy Limit	\$28,728,435	\$31,837,175	\$33,054,015	\$34,426,844	\$36,005,923	\$37,356,071	\$39,289,973	\$41,272,222	\$42,754,028	\$44,322,879	\$45,930,950
2.5 % Increase	\$718,211	\$795,929	\$826,350	\$860,671	\$900,148	\$933,902	\$982,249	\$1,031,806	\$1,068,851	\$1,108,072	\$1,148,274
New Growth	\$388,029	\$420,911	\$546,479	\$718,408	\$450,000	\$1,000,000	\$1,000,000	\$450,000	\$500,000	\$500,000	\$500,000
Override	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
This Year Levy Limit	\$31,834,675	\$33,054,015	\$34,426,845	\$36,005,923	\$37,356,071	\$39,289,973	\$41,272,222	\$42,754,028	\$44,322,879	\$45,930,950	\$47,579,224
Debt Exclusion	\$3,309,052	\$3,209,587	\$3,190,258	\$3,168,420	\$3,143,663	\$2,490,441	\$2,496,963	\$2,502,325	\$2,505,224	\$2,508,261	\$2,513,449
Road Stabilization	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Maximum Levy	\$36,643,727	\$37,763,602	\$39,117,103	\$40,674,343	\$41,999,734	\$43,280,414	\$45,269,185	\$46,756,353	\$48,328,103	\$49,939,211	\$51,592,673
Actual Levy	\$35,492,115	\$36,724,456	\$38,365,791	\$40,359,491	\$41,999,734	\$43,280,414	\$45,269,185	\$46,756,353	\$48,328,103	\$49,939,211	\$51,592,673
RE/PP Actual Collections	\$35,106,921	\$36,459,321	\$37,941,183								
Projected Municipal Aid (3.62%)	\$1,527,034	\$1,595,848	\$1,636,574	\$1,665,404	\$1,725,692	\$1,788,162	\$1,852,893	\$1,919,968	\$1,989,471	\$2,061,490	\$2,136,115
Projected Ch 70 Aid (\$30 per pupil)	\$10,571,515	\$10,650,490	\$10,827,425	\$10,921,955	\$11,016,485	\$11,111,015	\$11,205,545	\$11,300,075	\$11,394,605	\$11,489,135	\$11,583,665
Total Aid	\$12,098,549	\$12,246,338	\$12,463,999	\$12,587,359	\$12,742,177	\$12,899,177	\$13,058,438	\$13,220,043	\$13,384,076	\$13,550,625	\$13,719,780
Local Receipts (5%)	\$5,950,647	\$5,889,347	\$6,148,140	\$6,244,050	\$7,051,179	\$7,403,738	\$7,773,925	\$8,162,621	\$8,570,752	\$8,999,290	\$9,449,254
Total Revenue Available	\$53,156,117	\$54,595,006	\$56,977,930	\$59,190,900	\$61,793,090	\$63,583,329	\$66,101,548	\$68,139,017	\$70,282,930	\$72,489,126	\$74,761,708
Town Budget (2%) (Doesn't include sew	\$8,943,473	\$9,246,341	\$9,317,804	\$10,045,019	\$10,173,843	\$10,377,320	\$10,584,866	\$10,796,564	\$11,012,495	\$11,232,745	\$11,457,400
Debt Service	\$3,772,463	\$3,884,859	\$3,864,257	\$3,836,707	\$4,486,207	\$3,836,707	\$3,836,707	\$3,836,707	\$3,836,707	\$3,836,707	\$3,836,707
School Budget (5.25%)	\$28,820,307	\$30,289,537	\$32,030,394	\$33,261,500	\$35,006,960	\$36,844,825	\$38,779,179	\$40,815,086	\$42,957,878	\$45,213,166	\$47,586,857
Unclassified(5.5%)	\$2,196,658	\$2,402,847	\$2,627,202	\$2,678,578	\$2,917,844	\$3,078,325	\$3,247,633	\$3,426,253	\$3,614,697	\$3,813,505	\$4,023,248
Health Insurance(6.5%)	\$3,830,020	\$3,682,137	\$4,073,813	\$4,357,649	\$4,457,005	\$4,724,425	\$5,007,891	\$5,308,364	\$5,626,866	\$5,964,478	\$6,322,347
Non Appropriated Expenses: Road Stabilization/State Assessments/Overlay Reserve/ TM R&A/ BVT Assessment	\$3,738,317	\$3,600,438	\$3,351,101	\$3,471,634	\$3,615,926	\$3,675,632	\$3,722,899	\$3,772,245	\$3,840,490	\$3,921,031	\$4,005,423
Sewer Budget (3%)	\$1,130,425	\$1,260,592	\$1,331,725	\$1,511,539	\$1,100,000	\$1,133,000	\$1,166,990	\$1,202,000	\$1,238,060	\$1,275,201	\$1,313,458
Total Expenses	\$51,301,238	\$53,106,159	\$55,264,571	\$59,162,626	\$61,757,785	\$63,670,235	\$66,346,165	\$69,157,218	\$72,127,192	\$75,256,834	\$78,545,439
Budget/Excess Shortfall est.	\$1,854,879	\$1,488,847	\$1,713,359	\$28,274	\$35,305	-\$86,907	-\$244,617	-\$1,018,201	-\$1,844,262	-\$2,767,708	-\$3,783,731
Excess Levy Capacity	\$1,151,612	\$1,039,146	\$751,312	\$314,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0

NARRATIVE AND SUMMARY:

The Town of Grafton engaged several different important parties in the development of this 10-year financial plan. Staff was able to put together this plan, which notes assumptions made and ultimately, the budget excess or shortfall that the town will face in the coming fiscal years. This plan is a working document be used as a guide for residents to see in what financial shape the town will be in if we continue to grow at the rate that we have been growing without large increases in revenue or additional overrides. As you can tell from the current projections, without some unforecasted increase in revenue, or a decrease in expenditures, the Town will be facing a shortfall next fiscal year. The override that took place in 2014 to allow for the creation of the Roads Stabilization Account and the ability for the schools to grow at 5.25% for 5 years was only forecasted to last until FY19. This projection makes clear that without some change in revenue or expenditures, Grafton will be facing a shortfall in FY20. It should be noted that the town is deeply committed to diversifying the tax base in order to increase commercial and/or industrial tax revenue to reduce the tax burden on residents so that future shortfalls can be avoided.